TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

No. 389.

THE UNITED STATES, PLAINTIFF IN ERROR,

vs.

HORACE B. CLAFLIN, JOHN CLAFLIN, EDWARD E. EAMES, HORACE J. FAIRCHILD, WILLIAM S. DUNN, DEXTER N. FORCE, DANIEL ROBINSON, AND WILLIAM H. TALCOTT.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF NEW YORK.

FILED JULY 7, 1877.

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a UNITED STATES OF AMERICA, *ss:*

The President of the United States to the judges of the circuit court of the United States for the southern district of New York, greeting: [SEAL.]

Because in the records and proceedings and also in the rendition of the judgment of a plea which is in the said circuit court before you, between the United States of America and Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, and William H. Talcott, defendants, a manifest error hath happened, to the great damage of the said The United States of America, as by their complaint appears; we being willing that the error, if any hath been, should be duly corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you may have the same at Washington on the second Monday of October, eighteen hundred and seventy-seven, in the said Supreme Court, to be then and there held, that the record and proceedings aforesaid being inspected, the said Supreme Court may cause further to be done thereon to correct that error what of right and according to the laws and customs of the United States should be done.

Witness the honorable Morrison R. Waite, Chief Justice of the said Supreme Court, the twenty-fourth day of May, in the year of our Lord one thousand eight hundred and seventy-seven.

JOHN I. DAVENPORT,
Clerk.

The foregoing writ is hereby allowed.

ALEX. S. JOHNSON,
Cir. Judge.

(Indorsed:) U. S. circuit court. Filed May 24, 1877. John I. Davenport, clerk.

UNITED STATES OF AMERICA,
Southern District of New York, ss:

I, John I. Davenport, clerk of the circuit court of the United States for the southern district of New York, in the second circuit, by virtue of the foregoing writ of error, and in obedience thereto, do hereby
b certify that the following pages, numbered from one to two hundred and ten inclusive, contains a true and complete transcript of the record and proceedings had in said court in the case of The United States of America, plaintiff in error, against Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, and William H. Talcott, defendants in error (No. 1), as the same remain of record and on file in said office.

In testimony whereof I have caused the seal of the said court to be hereunto affixed at the city of New York, in the southern district of New York, in the second circuit, this sixth day of July, in the year of our Lord one thousand eight hundred and seventy-seven, and of the Independence of the said United States the one hundred and first.

[SEAL.] JOHN I. DAVENPORT,
Clerk.

1 United States district court, southern district of New York.

UNITED STATES OF AMERICA, *ss:*

The President of the United States to the judge of the district court of the United States for the southern district of New York, greeting:

Because in the records and proceedings, and also in the rendition of the judgment and of a plea which is in the said district court before you, between the United States of America and Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson and William H. Talcott, a manifest error hath happened, to the great damage of the said United States of America, as by its complaint doth appear; we being willing that the error, if any hath been, should be duly corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the circuit court of the United States, together with this writ, so that you may have the same at the city of New York, in the southern district of New York, on the third Monday of October, 1876, in the said circuit court, to be then and there held, that the record and proceedings aforesaid being inspected, the said circuit court may cause fur-

2 ther to be done therein to correct that error what of right and according to the laws and customs of the United States should be done.

Witness the Hon. Morrison R. Waite, Chief Justice of the Supreme Court of the United States, the 18th day of May, 1876.

JOHN I. DAVENPORT,
Clerk of the Circuit Court for the Southern District of New York.

The foregoing writ is allowed, May 18th, 1876.

SAMUEL BLATCHFORD.

UNITED STATES OF AMERICA, *ss:*

To Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, and William H. Talcott, greeting:

You are hereby cited and admonished to be and appear at a circuit court of the United States, to be holden at the city of New York, on the third Monday of October, eighteen hundred and seventy-six, pursuant to a writ of error filed in the clerk's office of the district court of the United States for the southern district of New York, wherein the United States of America is plaintiff and you are defendants in error, to show cause, if any there be, why the judgment in the said writ of error mentioned should not be corrected, and speedy justice should not be done to the parties in that behalf.

Witness the honorable Samuel Blatchford, judge of the said circuit court of the United States, this 18th day of May, in the year of our Lord one thousand eight hundred and seventy-six.

SAMUEL BLATCHFORD.

3 District court of the United States of America, for the southern district of New York, in the second circuit.

Pleas before the judge of the district court of the United States of America, for the southern district of New York, in the second circuit,

at the court-house, in the city, county, and State of New York, in said district, of the term of , in the year of our Lord one thousand eight hundred and seventy-six.

UNITED STATES OF AMERICA,
Southern District of New York, ss:

Be it remembered that heretofore, to wit, on the 26th day of October, in the year of our Lord one thousand eight hundred and seventy-five, before the judge of the district court of the United States of America for the southern district of New York, in the second circuit, at the court-house, in the city, county, and State of New York, in said district, came the United States of America, by George Bliss, their attorney, and brought into the said court, before the aforesaid judge thereof, then there, their certain declaration against Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, and William H. Talcott, being in custody, &c., of a plea that they render unto the plaintiffs the sum of nine hundred and forty thousand dollars, which they to the plaintiffs owe and from them unjustly detain; which said declaration follows in these words, that is to say:

4 District court of the United States of America, for the southern district of New York, of the twenty-sixth day of October, in the year one thousand eight hundred and seventy-five.

SOUTHERN DISTRICT OF NEW YORK, *ss:*

The United States of America, by George Bliss, their attorney, in the southern district of New York, complain of Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, and William H. Talcott, copartners in business under the firm-name and style of H. B. Claflin & Company, being in custody, &c., of a plea that they render unto the plaintiffs the sum of nine hundred and forty thousand dollars, which they to the plaintiffs owe and from them unjustly detain.

1st count.

For that whereas, heretofore, to wit, on or about the twenty-sixth day of December, 1871, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Havre, in the ship or vessel called S't Laurent, certain goods, wares, and merchandise of the value, then and there, of thirty thousand dollars, and described as follows, to wit, six cases of

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piece silks, marked ◇H&M S◇ numbered 484, 485, 487, 488, 489, 490,

5 respectively, and which were then and there subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there, been, at or before the shipment of

said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States, nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the twenty-sixth day of December, 1871, the said goods, wares, and merchandise were imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and thereupon were passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said twenty-sixth day of December, 1871, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby and by force of
6 the statute of the United States in such case provided the said goods, wares, and merchandise then and there became liable to seizure.

That on or about said twenty-sixth day of December, 1871, the person or persons composing the firm of Hayes & Maynard, or certain other person or persons unknown, under said firm name, who were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made, or attempted to make, an entry of the said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced, with certain other documents and papers, as required by law, upon the entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and
7 the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares, and merchandise was a different and much

greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser, was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise, by means of said invoice, well knew; against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages, then and there, contained articles not described in the said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or
8 attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul or commercial agent, and by means of the said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents or consignees thereof, by means of the said invoice, which was, then and there, a false invoice in this, that in the said invoice the said goods, wares and merchandise were described as, and stated to be, cotton suspenders, whereas the said goods, wares and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided. Whereby and by force of the statute in such case provided, the said goods, wares and merchandise became, then and there, liable to seizure.

That on or about the twenty-sixth day of December, 1871, said goods, wares and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States
9 without payment of duties, in this, that said goods were unladen from the vessel called S't Laurent, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents or consignees thereof, described as and under invoice, purporting to be invoice of seven cases, marked P
H&M
8
and numbered 484, 485, 486, 487, 488, 489 and 490, all containing cotton suspenders, case numbered 486 then and there in fact containing cotton suspenders; but cases numbered 484, 485, 487, 488, 489 and 490, containing piece silks, and not cotton suspenders. That the person entering and importing said goods, and the owner, agents or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 486 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all said seven cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 484, 485, 487, 488, 489 and 490 to be entered and passed into consumption as containing cotton suspenders, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 484, 485, 487, 488, 489 and 490, were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the twenty-sixth day of December, 1871, the said goods, wares and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

10 That thereafter, and on or about the twenty-seventh day of December, 1871, at the city of New York, the defendants, being, then and there, copartners, as aforesaid, did receive, conceal and buy the said goods, wares, and merchandise, knowing them to have been illegally imported into the United States and liable to seizure as aforesaid. Whereby, and by force of the statute of *of* the United States in such case provided, namely, the second section of the act of Congress, approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares and merchandise, so received, concealed and purchased, as aforesaid, to wit, the sum of sixty thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants, the sum of sixty thousand dollars, parcel of the sum hereinbefore demanded.

2d count.

For that whereas, heretofore, to wit, on or about the twenty-sixth day

of December, 1871, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Havre, in the ship or vessel called St. Laurent, certain goods, wares and merchandise of the value, then and there, of thirty thousand dollars, and described as follows, to wit: Six cases of

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piece silks, marked H&M S and numbered 484, 485, 487, 488, 489 and 490, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

11 That no invoices of the said goods, wares and merchandise so imported, as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the twenty-sixth day of December, 1871, the said goods, wares and merchandise were fraudulently and knowingly imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and thereupon were fraudulently and knowingly passed into consumption in this country, without payment of, or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares and merchandise were, on or about said twenty-sixth day of December, 1871, entered in the office of the collector of the district of the City of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced, according to the actual cost thereof, at the place of exportation, with a design to evade the duties upon said goods, wares and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said twenty-sixth day of December, 1871, the person or persons composing the firm of Hayes & Maynard, or certain other person or persons unknown, under said firm-name, who were,

12 then and there, the owners, agents or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry then and there produced, with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise to the said collector for the purpose of such entry, and which then and there purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased,

and the actual *cost and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was then and there a false invoice in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice;* that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed
13 thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons then and there making entry of said goods, wares, and merchandise by means of said invoice, well knew; against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were then and there contained in packages, each of which packages then and there contained articles not described in the said invoice, and that each of the said packages and the said invoice, then and there, were made up with intent, by a false valuation and by a false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were then and there knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was then and there a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent; and by means of said invoice, which then and there did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes;" and by means, then and there, of other false and fraudulent documents and papers, and by means, then and there, of other false and fraudulent practices and appliances,
14 contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, which were imported and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were then and there subject to ad-valorem duty, and were then and there knowingly entered,

as aforesaid, by the said owners, agents, or consignees thereof by means of the said invoice, which was then and there a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be cotton suspenders; whereas the said goods, wares, and merchandise were then and there piece-silks, contrary to the form of the statute of the United States, in such case provided.

That on or about the twenty-sixth day of Dec., 1871, the said goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called S't Laurent, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of seven cases marked and numbered 484, 485, 486, 487, 488, 489, and 490, all containing cotton suspenders, case numbered 486 then and there in fact containing cotton suspenders, but cases numbered 484, 485, 487, 488, 489, and 490 containing piece-silks and not cotton suspenders. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 486 only to be examined by the officers of plaintiffs as a sample of the whole of said invoice and of all of said seven cases, and fraudulently and knowingly caused said other cases of said invoice numbered 484, 485, 487, 488, 489, and 490, to be entered and passed into consumption as containing cotton suspenders, when they then and there all contained piece-silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 484, 485, 487, 488, 489, and 490, were not at the time of importation or entry, and have not been at any time paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the twenty-sixth day of December, 1871, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States, contrary to law.

That thereafter, and on or about the twenty-seventh day of December, one thousand eight hundred and seventy-one, at the city of New York, the said defendants, being then and there copartners as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment, and sale of the said goods, wares, and merchandise, which had then and there been fraudulently and knowingly imported and brought into the United States, contrary to law, as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby, and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress approved the eighteenth day of July, one thousand eight hundred and sixty-six, entitled "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay to the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to

demand and have of and from the defendants the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

16 *3rd count.*

For that whereas, heretofore, to wit, on or about the fifteenth day of January, 1872, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Westphalia, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: seven cases of piece silks, marked

and numbered 491, 492, 493, 494, 495, 497, and 498, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States, nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the fifteenth day of January, 1872, the said goods, wares, and merchandise were imported into the United States at the port of New York, in said southern district of New York, from S't Etienne, France, a foreign port or place, being, then and there, subject to the payment of ad volorem duties to the United States, and there-
17 upon were passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said fifteenth day of January, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad volorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That on or about said fifteenth day of January, 1872, the person or persons composing the firm of Hayes & Maynard, or certain other person or persons unknown under said firm-name, who were, then and there, the owners, agents, or consignees of the said goods, wares and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of the said goods, wares and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry, then and there,

produced, with certain other documents and papers, as required by law, upon the entry of goods, wares and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the
18 said goods, wares and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice, in this, that the said goods, wares and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares and merchandise, by the purchaser, was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares and merchandise, by means of said invoice, well knew; against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares and merchandise, then and there, became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were then and there contained
19 in packages, each of which packages, then and there, contained articles not described in the said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice, and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent, and by means of the said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third

day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form and statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and
20 there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described as, and stated to be cotton suspenders, whereas the said goods, wares, and merchandise were then and there piece silks, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That on or about the fifteenth day of January, 1872, the said goods, wares, and merchandise being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Westphalia, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases marked P H&M 8 and numbered 491 to 498, all containing cotton suspenders, case numbered 496 then and there in fact containing cotton suspenders, but cases numbered 491, 492, 493, 494, 495, 497, and 498 containing piece silks and not cotton suspenders. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there knowingly and fraudulently caused said case numbered 496 only to be examined by the officers of plaintiffs as a sample of the whole of said invoice, and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 491, 492, 493, 494, 495, 497, and 498 to be entered and passed into consumption as containing cotton suspend-
ers, when they then and there all contained piece silks only, and
21 upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 491, 492, 493, 494, 495, 497, and 498 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the fifteenth day of January, 1872, the said goods, wares, and merchandise were illegally imported into the United States,

and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the sixteenth day of January, 1872, at the city of New York, the defendants being then and there copartners as aforesaid, did receive, conceal, and buy the said goods, wares, and merchandise, knowing them to have been illegally imported into the United States and liable to seizure as aforesaid. Whereby, and by force of the statute of the United States in such case provided, namely, the second section of the act of Congress approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise so received, concealed, and purchased as aforesaid, to wit, the sum of seventy thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of seventy thousand dollars, parcel of the sum hereinbefore demanded.

22 *4th count.*

For that, whereas, heretofore, to wit, on or about the fifteenth day of January, 1872, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Westphalia, certain goods, wares and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: Seven cases of piece silks, marked P H&M 8 and numbered 491, 492, 493, 494, 495, 497 and 498, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States, nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the fifteenth day of January, 1872, the said goods, wares and merchandise were, fraudulently and knowingly, imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and thereupon were, fraudulently and knowingly, passed
23 into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares and merchandise were, on or about said fifteenth day of January, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty,

and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said fifteenth day of January, 1872, the person or persons composing the firm of Hayes & Maynard, or certain other person or persons unknown, under said firm name, who were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced with certain other documents and papers, as required by law upon entry of goods, wares and merchandise to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when, and the place where, the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which
24 was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost;* that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise by means of said invoice, well knew, against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages, then and there, contained articles not described in the said invoice, and that each of the sad packages and the said invoice then and there were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

25 That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said

owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul or commercial agent; and by means of said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes;" and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be cotton suspenders; whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided.

That on or about the fifteenth day of January, 1872, the said
26 goods, wares and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Westphalia, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked

P
H&M
8

and numbered 491 to 498, all containing cotton suspenders, case numbered 496, then and there, in fact, containing cotton suspenders, but cases numbered 491, 492, 493, 494, 495, 497 and 498 containing piece silks, and not cotton suspenders. That the person entering and importing said goods, and the owners, agents, or consignees thereof, then and there, knowingly and fraudulently, caused said case numbered 496 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice, and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 491, 492, 493, 494, 495, 497 and 498, to be entered and passed into consumption as containing cotton suspenders, when they, then and there, all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases, numbered 491, 492, 493, 494, 495, 497 and 498, were not, at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions

were done and caused by the importers, owners, agents or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

27 That on or about the fifteenth day of January, 1872, the said goods, wares and merchandise were fraudulently and knowingly, imported into the United States, contrary to law.

That thereafter, and on or about the sixteenth day of January, one thousand eight hundred and seventy-two, at the city of New York, the said defendants being then and there copartners, as aforesaid, did receive, conceal, buy, sell and in some manner facilitate the transportation, concealment and sale of the said goods, wares, and merchandise which had, then and there, been fraudulently and knowingly imported and brought into the United States, contrary to law, as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress approved the eighteenth day of July, one thousand eight hundred and sixty-six, entitled "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

28 *5th count.*

For that whereas, heretofore, to wit, on or about the thirtieth day of January, 1872, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Thuringia, certain goods, wares, and merchandise of the value, then and there, of twenty-five thousand dollars, described as follows, to wit: Five cases of piece silks, marked N O C E Co and numbered 281, 382, 383, 384, 386, respectively and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the thirtieth day of January, 1872, the said goods, wares, and merchandise were imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and there-

29 upon were passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares and merchandise were, on or about said thirtieth day of January, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That on or about said thirtieth day of January, 1872, the person or persons composing the firm of Coran, Eastwood & Co., or certain other person or persons unknown, under said firm name, who were, then and there, the owners, agents or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents or consignees, knowingly made, or attempted to make, an entry of the said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced, with certain other documents and papers, as required by law, upon the entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was then and there a false invoice in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons then and there making entry of said goods, wares, and merchandise by means of said invoice well knew, against the form of the statute of the United States in such case provided; whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise then and there became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to

the payment of duties as aforesaid, were then and there contained in packages, each of which packages then and there contained arti-
31 cles not described in the said invoice; and that each of the said packages and the said invoice, then and there, were made up with intent, by a false valuation and by false extension and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided; whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were then and there knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was then and there a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent, and by means of the said invoice, which then and there did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes;" and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided; whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That the said goods, wares, and merchandise which were imported, and of which an entry was made and an invoice produced as aforesaid by the said owners, agents, or consignees thereof, were then and there subject to ad valorem duty, and were then and there know-
32 ingly entered as aforesaid by the said owners, agents, or consignees thereof, by means of the said invoice, which was then and there a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be umbrella furniture, sticks and frames, whereas the said goods, wares, and merchandise were then and there piece silks, contrary to the form of the statute of the United States in such case provided; whereby, and by force of the statute in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That on or about the thirtieth day of January, 1872, said goods, wares and merchandise, being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Thuringia, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be in voice of six cases, marked and numbered 381 to 386, all containing

umbrella furniture, sticks and frames, case numbered 385 then and there in fact containing umbrella furniture, sticks, and frames, but cases numbered 381, 382, 383, 384, and 386 containing piece silks, and no. um-

brella furniture, sticks, and frames. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 385 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said six cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 381, 382, 383, 384, and 386, to be entered and passed into consumption as containing umbrella furniture, sticks, and frames, when they
33 then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon umbrella furniture, sticks, and frames, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 381, 382, 383, 384, and 386, were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omission were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently and with an actual intent to defraud the revenue.

That on or about the thirtieth day of January, 1872, the said goods, wares, and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the thirty-first day of January, 1872, at the city of New York, the defendants, being, then and there, co-partners, as aforesaid, did receive, conceal, and buy the said goods, wares, and merchandise, knowing them to have been illegally imported into the United States and liable to seizure as aforesaid. Whereby, and by force of the statute of the United States in such case provided, namely, the second section of the act of Congress approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise so received, concealed, and purchased, as aforesaid, to wit, the sum of fifty thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of fifty thousand dollars, parcel of the sum hereinbefore demanded.

34 *6th Count.*

For that whereas, heretofore, to wit, on or about the thirtieth day of January, 1872, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Thuringia, certain goods, wares, and merchandise of the value, then and there, of twenty-five thousand dollars, and described as follows, to wit, five cases of piece silks, marked

, and numbered 381, 382, 383, 384, and 386 respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise so imported, as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the

duly authorized agent of such purchaser, manufacturer or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the thirtieth day of January, 1872, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and thereupon were fraudulently and knowingly passed into consumption in this country, without payment of, or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said thirtieth day of January, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with a design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said thirtieth day of January, 1872, the person or persons composing the firm of Coran, Eastwood & Co., or certain other person or persons unknown, under said firm-name, who were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced, with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of said goods, wares, and merchandise was a different and

much greater quantity than that stated in said invoice;* that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said good', wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise by means of said invoice, well knew; against the form of the statute of the United States in such case provided.

That the said goods, wares and merchandise of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages then and there contained
37 articles not described in the said invoice, and that each of the said packages and the said invoice, then and there, were made up with intent, by a false valuation and by a false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees or agents thereof, by means of the said invoice, which was then and there a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul or commercial agent, and by means of said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes;" and by means, then and there, of other false and fraudulent documents and papers, and by means then and there of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid by the said owners, agents or consignees thereof, by means of the said invoice, which was then and there, a false in-
38 voice in this, that in the said invoice the said goods, wares and merchandise were described as and stated to be umbrella furniture, sticks and frames, whereas the said goods, wares and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States, in such case provided.

That on or about the thirtieth day of January, 1872, the said goods, wares, and merchandise being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Thuringia, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers,

owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of six cases, marked N O CE Co and numbered 381 to 386, all containing umbrella furniture, sticks, and frames, case numbered 385 then and there in fact containing umbrella furniture, sticks, and frames, but cases numbered 381, 382, 383, 384, and 386, containing piece silks, and not umbrella furniture, sticks, and frames. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 385, only, to be examined by the officers of the plaintiffs, as a sample of the whole of said invoice and of all of said six cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 381, 382, 383, 384, and 386, to be entered and passed into consumption as containing umbrella furniture, sticks, and frames, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon umbrella furniture, sticks and frames, which sums were much less than the
39 duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 381, 382, 383, 384, and 386, were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the thirtieth day of January, 1872, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States, contrary to law.

That thereafter, and on or about the thirty-first day of January, one thousand eight hundred and seventy-two, at the city of New York, the said defendants being, then and there, copartners, as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment, and sale of the said goods, wares, and merchandise, which had, then and there, been fraudulently and knowingly imported and brought into the United States, contrary to law, as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress, approved the eighteenth day of July, one thousand eight hundred and sixty-six, entitled "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand, and have of and from the defendants, the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

40 *7th count.*

For that whereas, heretofore, to wit, on or about the eleventh day of March, 1872, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Westphalia, certain goods, wares and merchandise of the value, then and there, of twenty thousand dollars, and described as follows, to wit: four cases of piece silks, marked N O CE Co and numbered 387, 389, 390, and 391, respect-

ively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice consul or commercial agent of the United States, nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the eleventh day of March, 1872, the said goods, wares, and merchandise were imported into the United States at the port of New York, in said southern district of New York, from Paris,
France, a foreign port or place, being then and there, subject to
41 the payment of ad valorem duties to the United States, and thereupon were passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said eleventh day of March, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United states in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That on or about said eleventh day of March, 1872, the person or persons composing the firm of Coran, Eastwood & Co., or certain other person or persons unknown under said firm-name, who were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of the said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced, with certain other documents and papers, as required by law, upon the entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods wares and
42 merchandise were purchased, and the actual cost * and quantity * thereof, and of all charges thereon, and of certain discounts, bounties and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares and merchandise, in the currency which was actually paid therefor by the purchaser and which invoice was, then and there, a false invoice, in this, that the said goods, wares, and merchandise, at the time of making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there,

was signed by some person other than the person or persons owning or shipping the said goods, wares and merchandise, or the duly authorized gent of the purchaser thereof; that said goods, wares and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; * that the actual quantity of the said goods, wares and merchandise was a different and much greater quantity than that stated in said invoice; * that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares and merchandise, by means of said invoice well knew, against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares and merchandise, then and there, became liable to seizure.

That the said goods, wares and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were then and there contained
43 in packages, each of which packages, then and there, contained articles not described in the said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares and merchandise became, then and there, liable to seizure.

That the said goods, wares and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered by the said owners, consignees, or agents thereof, by means of the said invoice, which was then and there a false invoice, and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent, and by means of the said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes;" and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form and statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares and merchandise became then and there liable to seizure.

That the said goods, wares and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and
44 there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents, or con-

signees thereof, by means of the said invoice, which was, then and there, a false invoice in this, that in the said invoice the said goods, wares and merchandise were described as, and stated to be umbrella frames, whereas the said goods, wares and merchandise were, then and there piece silks, contrary to the form of the statute of the United States, in such case provided. Whereby, and by force of the statute in such case provided, the said goods, wares and merchandise became, then and there, liable to seizure.

That on or about the eleventh day of March, 1872, the said goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Westphalia, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of four cases marked N O C E Co and numbered 387 to 391, all containing umbrella-frames, case numbered 388, then and there in fact containing umbrella-frames, but cases numbered 387, 389, 390, and 391 containing piece-silks, and not umbrella-frames; that the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 388 only to be examined by the officers of plaintiffs as a sample of the whole of said invoice and of all of said five cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 387, 389, 390, and 391, to be entered and passed into consumption as containing umbrella-frames, when they then and
45 there all contained piece-silks only, and upon payment of certain sums as duties thereon as upon umbrella-frames, which sums were much less than the duties actually due upon said goods; that the duties due plaintiffs upon the goods contained in said cases numbered 387, 389, 390, and 391 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the eleventh day of March, 1872, the said goods, wares, and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the twelfth day of March, 1872, at the city of New York, the defendants, being then and there copartners as aforesaid, did receive, conceal, and buy the said goods, wares, and merchandise, knowing them to have been illegally imported into the United States, and liable to seizure as aforesaid; whereby, and by force of the statute of the United States, in such case provided, namely, the second section of the act of Congress, approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act, entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise so received, concealed, and purchased as aforesaid, to wit, the sum of forty thousand dollars; and an action has accrued to the

plaintiffs to demand and have of and from the defendants the said sum of forty thousand dollars, parcel of the sum hereinbefore demanded.

46 *8th count.*

For that whereas heretofore, to wit, on or about the eleventh day of March, 1872, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Westphalia, certain goods, wares and merchandise of the value, then and there, of twenty thousand dollars, and described as follows, to wit: Four cases of piece silks, marked N O C E Co and numbered 387, 388, 390, and 391, respectively, and which were, then and there, subject to the payment of ad valorum duties to the United States.

That no invoices of the said goods, wares and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares and merchandise, or at any other time, produced to the consul, vice-consul or commercial agent of the United States, nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the eleventh day of March, 1872, the said goods, wares and merchandise were fraudulently and knowingly imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United State, and thereupon were fraudulently and knowingly passed
47 into consumption in this country, without payment of, or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said eleventh day of March, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said eleventh day of March, 1872, the person or persons composing the firm of Coran, Eastwood & Co., or certain other person or persons unknown, under said firm name, who were then and there the owners, agents or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced with certain other documents and papers, as required by law upon entry of goods, wares and merchandise to the said collector for the purpose of such entry, and which, then and there, purported to be an

invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon and of certain discounts, bounties and drawbacks actually allowed thereon, and to be made out, as to

48 the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor, by the purchaser, and which invoice was, then and there, a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of said goods, wares and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise by means of said invoice, well knew; against the form of the statute of the United States in such case provided.

That the said goods, wares and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages, then and there, contained articles not described in the said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statue of the United States in such case provided.

49 That the said goods, wares and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul or commercial agent; and by means of said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices

and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false invoice in this, that in the said invoice the said goods, wares and merchandise were described as, and stated to be umbrella frames; whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided.

That on or about the eleventh day of March, 1872, the said
50 goods, wares and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Westphalia, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of five cases, marked N O C E Co and numbered 387 to 391, all containing umbrella frames, case numbered 388, then and there, in fact, containing umbrella frames, but cases numbered 387, 389, 390, and 391, containing piece silks, and not umbrella frames. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case, numbered 388, only to be examined by the officers of plaintiffs as a sample of the whole of said invoice, and of all of said five cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 387, 389, 390, and 391, to be entered and passed into consumption as containing umbrella frames, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon umbrella frames, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases, numbered 387, 389, 390, and 391, were not at the time of importation or entry, and have not been at any time paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods knowingly and fraudulently, and with an actual intent to defraud the revenue.

51 That on or about the eleventh day of March, 1872, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States contrary to law.

That thereafter, and on or about the twelfth day of March, one thousand eight hundred and seventy-two, at the city of New York, the said defendants, being then and there copartners as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment, and sale of the said goods, wares, and merchandise, which had then and there been fraudulently and knowingly imported and brought into the United States, contrary to law as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby, and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress approved

the eighteenth day of July, one thousand eight hundred and sixty-six, entitled "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay to the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

52 *9th count.*

For that whereas, heretofore, to wit, on or about the sixteenth day of March, 1872, there were imported into the United States and brought into the port of New York, from Paris, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Holsatia, certain goods, wares and merchandise of the value, then and there, of twenty thousand dollars, and described as follows, to wit: Four cases of piece silks marked N O C E Co and numbered 392, 393, 394 and 395, respectively, and which, were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer or owner; nor had any such invoices then and there been, at or before the shipment of said goods, wares and merchandise, or at any other time, produced to the consul, vice consul or commercial agent of the United States, nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the sixteenth day of March, 1872, the said goods, wares and merchandise were imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being then and there subject to the payment of ad valorem duties to the United States, and thereupon
53 were passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares and merchandise were, on or about said sixteenth day of March, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were then and there not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby and by force of the statute of the United States in such case provided, the said goods, wares and merchandise then and there became liable to seizure.

That on or about said sixteenth day of March, 1872, the person or persons composing the firm of Cosan, Eastwood & Co., or certain other person or persons unknown, under said firm name, who were then and there the owners, agents or consignees of the said goods, wares and merchandise, then and there as such owners, agents or consignees knowingly made, or attempted to make, an entry of the said goods, wares

and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry then and there produced, with certain other documents and papers, as required by law upon the entry of goods, wares and merchandise, to the said collector for the purpose of such entry, and which then and there purported to be an invoice of goods, wares and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain dis-
54 counts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was then and there a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice then and there was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there making entry of said goods, wares, and merchandise, by means of said invoice, well knew, against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise then and there became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were then and there contained in packages, each of which packages then and there contained arti-
55 cles not described in the said invoice; and that each of the said packages, and the said invoice, then and there were made up with intent, by a false valuation and by false extension and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid by the said owners, consignees, or agents thereof and which were subject to the payment of duties as aforesaid, were then and there knowingly entered or attempted to be entered by the said owners, consignees, or agents thereof by means of the said invoice, which was then and there a false invoice; and by means then and there of a false certificate of a consul, vice-

consul, or commercial agent, and by means of the said invoice, which then and there did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes;" and by means then and there of other false and fraudulent documents and papers, and by means then and there of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That the said goods, wares, and merchandise which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents or consignees thereof, were then and there subject to ad valorem duty, and were then and there knowingly entered as aforesaid by the said owners, agents, or consignees thereof by means of the said invoice, which was then and there a false invoice, in this, that in the said invoice the said goods, wares, and merchandise were described as, and stated to be, umbrella frames, whereas the said goods, wares, and merchandise were then and there piece silks, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute in such case provided, the said goods, wares and merchandise became then and there liable to seizure.

56

That on or about the sixteenth day of March, 1872, said goods, wares, and merchandise, being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Holsatia, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents, or consignees thereof, described as and under invoice purporting to be invoice of five cases, marked N O / C E / Co and numbered 392 to 396, all containing umbrella-frames, cases numbered 396 then and there in fact containing umbrella frames, but cases numbered 392, 393, 394, and 395 containing piece silks, and not umbrella frames. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 396 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said five cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 392, 393, 394, and 395, to be entered and passed into consumption as containing umbrella-frames, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon umbrella-frames, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in caid cases numbered 392, 393, 394, and 395 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods knowingly and fraudulently, and with an actual intent to defraud the revenue.

57

That on or about the sixteenth day of March, 1872, the said goods, wares, and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the eighteenth day of March, 1872, at the city of New York, the defendants being, then and there, copartners as aforesaid, did receive, conceal, and buy the said goods, wares, and merchandise, knowing them to have been illegally imported into the United States and liable to seizure as aforesaid. Whereby, and by force of the statute of the United States in such case provided, namely, the second section of the act of Congress, approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise so received, concealed, and purchased as aforesaid, to wit, the sum of forty thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of forty thousand dollars, parcel of the sum hereinbefore demanded.

58 *10th count.*

For that whereas, heretofore, to wit, on or about the sixteenth day of March, 1872, there were imported into the United States, and brought into the port of New York from Paris, France, a foreign port or place, by way of Hamburg, in the ship or vessel called Holsatia, certain goods, wares, and merchandise of the value, then and there of twenty thousand dollars, and described as follows, to wit, four cases of piece silks, marked N Θ C E Co and numbered 392, 393, 394, and 395, respectively, and which were then and there subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices then and there been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the sixteenth day of March, 1872, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States at the port of New York, in said southern dis-
59 trict of New York, from Paris, France, a foreign port or place, being then and there subject to the payment of ad valorem duties to the United States and thereupon were fraudulently and knowingly passed into consumption in this country without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said

sixteenth day of March, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty and obtained by purchase, and were then and there not invoiced, according to the actual cost thereof at the place of exportation, with a design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said sixteenth day of March, 1872, the person or persons composing the firm of Coran, Eastwood & Co., or certain other person or persons unknown under said firm-name, who were then and there the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry then and there produced with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which then and there purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time
60 when and the place where the said goods, wares, and merchandise were purchased, and the actual cost * and quantity * thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; * that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; * that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out—all of which the said persons, then and there, making entry of said goods, wares, and merchandise by means of said invoice well knew—against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages, then and there, contained
61 articles not described in the said invoice, and that each of the said packages and the said invoice, then and there, were made up with intent, by a false valuation and by a false extension, and other-

wise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof by means of the said invoice, which was, then and there, a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul or commercial agent; and by means of said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers, and by means, then and there, of other false and fraudulent practices and appliances contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced as aforesaid by the said owners, agents, or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly entered as aforesaid by the said owners, agents, or consignees thereof by means of the said invoice, which was, then and there, a false invoice in
62 this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be umbrella frames, whereas the said goods, wares and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided.

That on or about the sixteenth day of March, 1872, the said goods, wares and merchandise, being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Holsatia, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents or consignees thereof, described as and under invoice, purporting to be invoice of five cases, marked N △ O / C E / Co. and numbered 392 to 396, all containing umbrella frames, case numbered 396 then and there in fact containing umbrella frames, but cases numbered 392, 393, 394 and 395 containing piece silks, and not umbrella frames. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently, caused said case, numbered 396, only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said five cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 392, 393, 394 and 395, to be entered and passed into consumption as containing umbrella frames, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon umbrella frames, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 392, 393, 394, and 395 were not
63 at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done

and caused by the importers, owners, agents or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the sixteenth day of March, 1872, the said goods, wares and merchandise were fraudulently and knowingly imported into the United States, contrary to law.

That thereafter, and on or about the eighteenth day of March, one thousand eight hundred and seventy-two, at the city of New York, the said defendants, being, then and there, co-partners, as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment and sale of the said goods, wares and merchandise, which had, then and there, been fraudulently and knowingly imported and brought into the United States, contrary to law, as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress approved the eighteenth day of July, one thousand eight hundred and sixty-six, entitled "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay to the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand, and have of and from the defendants, the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

64 *11th count.*

For that whereas, heretofore, to wit, on or about the first day of April, 1872, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Liverpool, in the ship or vessel called City of Brooklyn, certain goods, wares, and merchandise of the value, then and there, of twenty thousand dollars, and described as follows, to wit: Four cases of piece silks, marked and numbered 517, 519, 520, and *and* 521, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States, nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the first day of April, 1872, the said goods, wares, and merchandise were imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and thereupon were
65 passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said first day of April, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That on or about the first day of April, 1872, the person or persons composing the firm of Reynolds, Hill & Co., or certain other person or persons unknown under said firm-name, who were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of the said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry, then and there produced, with certain other documents and papers, as required by law, upon the entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares,
66 and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice, in this, that the said goods, wares and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser, was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares and merchandise, by means of said invoice, well knew; against the form of the statute of theUnited States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares and merchandise, then and there, became liable to seizure.

That the said goods, wares and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to

the payment of duties as aforesaid, were, then and there con-
67 tained in packages, each of which packages, then and there, contained articles not described in the said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares and merchandise became, then and there, liable to seizure.

That the said goods, wares and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees or agents thereof, by means of the said invoice, which was, then and there, a false invoice, and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent, and by means of the said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes;" and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form and statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods wares and merchandise became, then and there, liable to seizure.

That the said goods, wares and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents or consignees thereof, were, then and
68 there subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents or consignees thereof, by means of the said invoice, which was, then and there, a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described as, and stated to be, cotton suspenders, whereas the said goods, wares, and merchandise were then and there piece silks, contrary to the form of the statute of the United States, in such case provided. Whereby, and by force of the statute in such case provided, the said goods, wares and merchandise became, then and there, liable to seizure.

That on or about the first day of April, 1872, the said goods, wares, and merchandise, being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called City of Brooklyn, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents or consignees thereof, described as and under invoice, purporting to be invoice of five cases marked and numbered 517 to 521, all containing cotton suspenders, case numbered 518, then and there, in fact containing cotton suspenders, but cases numbered 517, 519, 520, and 521 containing piece silks, and not cotton suspenders. That the

person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 518 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said five cases, and fraudulently and knowingly caused other cases of said invoice, numbered 517, 519, 520, and 521 to be entered and passed into con-
69 sumption as containing cotton suspenders, when they, then and there, all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 517, 519, 520, and 521 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the first day of April, 1872, the said goods, wares, and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the second day of April, 1872, at the city of New York, the defendants, being, then and there, copartners, as aforesaid, did receive, conceal, and buy the said goods, wares, and merchandise, knowing them to have been illegally imported into the United States, and liable to seizure as aforesaid. Whereby, and by force of the statute of the United States, in such case provided, namely, the second section of the act of Congress, approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act, entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise, so received, concealed, and purchased, as aforesaid, to wit, the sum of forty thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants, the said sum of forty thousand dollars, parcel of the sum hereinbefore demanded.

70 *12th count.*

For that whereas, heretofore, to wit, on or about the first day of April, 1872, there were imported into the United States and brought into the port of New York from Paris, France, a foreign port or place, by way of Liverpool, in the ship or vessel called City of Brooklyn, certain goods, wares, and merchandise of the value then and there of twenty thousand dollars, and described as follows, to wit: Four cases of piece-silks marked

and numbered 517, 519, 520, and 521, respectively, and which were then and there subject to the payment of ad-valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly-authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices then and there been, at or before the shipment of

said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the first day of April, 1872, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States at the port of New York in said southern district of New York, from Paris, France, a foreign port or place, being then and there subject to the payment of ad-valorem duties to the United States, and thereupon were fraudulently and knowingly passed into con-
71 sumption in this country without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said first day of April, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad-valorem duty, and obtained by purchase, and were then and there not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said first day of April, 1872, the person or persons composing the firm of Reynolds, Hill & Co., or certain other person or persons unknown, under said firm name, who were then and there the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise at the office of the collector of the district of the city of New York by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry then and there produced with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise to the said collector for the purpose of such entry, and which then and there purported to be an invoice of goods, wares, and merchandise actually purchased and to be signed by the person or persons owning or shipping the same, or by the duly-authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost* and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the
72 currency which was actually paid therefor by the purchaser, and which invoice was then and there a false invoice in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice then and there was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly-authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost;* that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice;* that the charges thereon were other and greater than the charges stated in

said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise by means of said invoice, well knew, against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages, then and there, contained articles not described in the said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

73 That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees, or agent thereof, by means of the said invoice, which was, then and there, a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul or commercial agent; and by means of said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes;" and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be cotton suspenders; whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided.

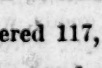
74 That on or about the first day of April, 1872, the said goods, wares, and merchandise being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called City of Brooklyn, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of five cases, marked

and numbered 517 to 521, all containing cotton suspenders, case numbered 518, then and there, in fact containing cotton suspenders, but cases numbered 517, 519, 520, and 521 containing piece silks, and not cotton suspenders. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 518 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said five cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 517, 519, 520, and 521 to be entered and passed into consumption as containing cotton suspenders, when they, then and there, all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 517, 519, 520, and 521 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently and with an actual intent to defraud the revenue.

75 That on or about the first day of April, 1872, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States, contrary to law.

That thereafter, and on or about the second day of April, one thousand eight hundred and seventy-two, at the city of New York, the said defendants, being, then and there, copartners, as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment, and sale of the said goods, wares, and merchandise which had, then and there, been fraudulently and knowingly imported and brought into the United States, contrary to law, as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby, and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress approved the eighteenth day of July, one thousand eight hundred and sixty-six, entitled "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay to the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

76 *13th count.*

For that whereas, heretofore, to wit, on or about the nineteenth day of August, 1872, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Havre, in the ship or vessel called France, certain goods, wares, and merchandise of the value, then and there, of thirty thousand dollars, and described as follows, to wit: Six cases of piece silks, marked  and numbered 117, 118, 120, 121, 122, and 123 respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the

duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States, nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the nineteenth day of August, 1872, the said goods, wares, and merchandise were imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and thereupon
77 were passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said nineteenth day of August, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That on or about said nineteenth day of August, 1872, the person or persons composing the firm of Miner, Cushman & Co., or certain other person or persons unknown, under said firm name, who were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made, or attempted to make, an entry of the said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced, with certain other documents and papers, as required by law, upon the entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges there-
78 on, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost;

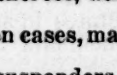
*that the actual quantity of the said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise, by means of said invoice, well knew; against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced, as aforesaid, and which were subject to the payment of duties as aforesaid, were then and there contained in packages, each of which packages then and there contained
79 articles not described in the said invoice; and that each of the said packages, and the said invoice, then and there were made up with intent, by a false valuation, and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made, and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were then and there knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was then and there a false invoice and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent, and by means of the said invoice, which then and there did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means then and there of other false and fraudulent documents and papers; and by means then and there of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were then and there subject to ad valorem duty, and were then and there knowingly
80 entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was then and there a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described as, and stated to be, cotton suspenders, whereas the said goods, wares, and merchandise were then and there piece silks, contrary to the form of the statute of the United States in

such case provided. Whereby, and by force of the statute in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That on or about the nineteenth day of August, 1872, said goods, wares, and merchandise, being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called France, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of seven cases, marked  and numbered 117 to 123, all containing cotton suspenders, case numbered 119 then and there in fact containing cotton suspenders, but cases 117, 118, 120, 121, 122, and 123 containing piece silks and not cotton suspenders. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 119 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and all of said seven cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 117, 118, 120, 121, 122, and 123, to be entered and passed into consumption as containing cotton suspenders, when they then
81 and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases, numbered 117, 118, 120, 121, 122, and 123, were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the nineteenth day of August, 1872, the said goods, wares, and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the twentieth day of August, 1872, at the city of New York, the defendants, being, then and there, co-partners, as aforesaid, did receive, conceal, and buy the said goods, wares, and merchandise, knowing them to have been illegally imported into the United States and liable to seizure as aforesaid. Whereby, and by force of the statute of the United States in such case provided, namely, the second section of the act of Congress approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act, entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise, so received, concealed, and purchased, as aforesaid, to wit, the sum of sixty thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of sixty thousand dollars, parcel of the sum hereinbefore demanded.

82 *14th count.*

For that, whereas, heretofore, to wit, on or about the nineteenth day

of August, 1872, there were imported into the United States and brought into the port of New York, from Paris, France, a foreign port or place, by way of Havre, in the ship or vessel called France, certain goods, wares, and merchandise of the value, then and there, thirty thousand dollars, and described as follows, to wit: Six cases of piece silks, marked and numbered 117,1 18, 120, 121, 122, and 123 respectively, and which were then and there subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise so imported, as aforesaid, had been nor were at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate and signed by the person or persons owning or shipping the same or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there been at or before the shipment of said goods, wares, and merchandise, or at any other time produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the nineteenth day of August, 1872, the said goods, wares and merchandise were fraudulently and knowingly imported into the United States at the port of New York, in said southern
83 district of New York, from Paris, France, a foreign port or place, being then and there subject to the payment of ad valorem duties to the United States, and thereupon were fraudulently and knowingly passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were on or about said nineteenth day of August, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty and obtained by purchase, and were then and there not invoiced, according to the actual cost thereof, at the place of exportation, with a design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said nineteenth day of August, 1872, the person or persons composing the firm of Miner, Cushman & Co., or certain other person or persons unknown, under said firm-name, who were then and there the owners, agents, or consignees of the said goods, wares, and merchandise then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry, then and there produced with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which then and there purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time
84 when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of

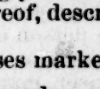
the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was then and there a false invoice in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice then and there was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly-authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice;* that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons then and there making entry of said goods, wares, and merchandise by means of said invoice well knew, against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which was subject to the payment of duties as aforesaid, were then and there contained in packages, each of which packages then and there contained
85 articles not described in the said invoice, and that each of the said packages and the said invoice then and there were made up with intent, by a false valuation and by a false extension and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were then and there knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof by means of the said invoice, which was then and there a false invoice; and by means then and there of a false certificate of a consul, vice-consul, or commercial agent, and by means of said invoice, which then and there did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes," and by means then and there of other false and fraudulent documents and papers, and by means then and there of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise which were imported and of which an entry was made and an invoice produced as aforesaid by the said owners, agents, or consignees thereof were then and there subject to ad valorem duty, and were then and there knowingly entered as aforesaid by the said owners, agents, or consignees thereof by means of the said invoice, which was then and there a false invoice in this,
86 that in the said invoice the said goods, wares, and merchandise

were described as and stated to be cotton suspenders, whereas the said goods, wares, and merchandise were then and there piece-silks, contrary to the form of the statute of the United States in such case provided.

That on or about the nineteenth day of Aug., 1872, the said goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called France, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York knowingly and fraudulently by the importers, owners, agents, or consignees thereof, described as and under invoice purporting to be invoice of seven cases marked  , and numbered 117 to 123, all containing cotton suspenders; case numbered 119 then and there in fact containing cotton suspenders, but cases numbered 117, 118, 120, 121, 122, and 123 containing piece silks, and not cotton suspenders. That the person entering and importing said goods and the owner, agents, or consignees thereof then and there knowingly and fraudulently caused said case numbered 119 only to be examined by the officers of plaintiffs as a sample of the whole of said invoice, and of all of said seven cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 117, 118, 120, 121, 122, and 123, to be entered and passed into consumption as containing cotton suspenders when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases,
87 numbered 117, 118, 120, 121, 122, and 123, were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the nineteenth day of August, 1872, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States contrary to law.

That thereafter and on or about the twentieth day of August, one thousand eight hundred and seventy-two, at the city of New York, the said defendants, being then and there co-partners as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment, and sale of the said goods, wares, and merchandise which had then and there been fraudulently and knowingly imported and brought into the United States contrary to law as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress approved the eighteenth day of July, one thousand eight hundred and sixty-six, entitled "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay to the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

88 *15th Count.*

For that whereas, heretofore, to wit, on or about the seventh day of October, 1872, there were imported into the United States, and brought

into the port of New York, from Paris, France, a foreign port or place, by way of Bremen, in the ship or vessel called Nemesis, certain goods, wares, and merchandise, of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: Seven cases of piece silks, marked

and numbered 231, 232, 233, 234, 236, 237, and 238, respectively, and which were then and there subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices then and there been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States contrary to the form of the statute of the United States in such case provided.

That on or about the seventh day of October, 1872, the said goods, wares, and merchandise were imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being then and there subject to the payment of ad valorem duties to the United States, and thereupon
89 were passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said seventh day of October, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were then and there not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise then and there became liable to seizure.

That on or about the seventh day of October, 1872, the person or persons composing the firm of Kenedy, Stevens & Co., or certain other person or persons unknown under said firm-name, who were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of the said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry then and there produced, with certain other documents and papers, as required by law, upon the entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which then and there purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and mer-

90 chandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise in the currency which was actually paid therefor by the purchaser, and which invoice was then and there a false invoice, in this, that the said goods, wares, and merchandise at the time of the making of said invoice were obtained by the owner thereof otherwise than by purchase; that the said invoice then and there was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in the said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons then and there making entry of said goods, wares, and merchandise, by means of said invoice well knew, against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise then and there became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were then and there con-
91 tained in packages, each of which packages then and there contained articles not described in the said invoice; and that each of the said packages and the said invoice then and there were made up with intent, by a false valuation and by false extension and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were then and there knowingly entered or attempted to be entered by the said owners, consignees, or agents thereof by means of the said invoice, which was then and there a false invoice, and by means then and there of a false certificate of a consul, vice-consul, or commercial agent, and by means of the said invoice which then and there did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States and for other purposes;" and by means then and there of other false and fraudulent documents and papers; and by means then and there of other false and fraudulent practices and appliances, contrary to the form and statute of the United States in such case provided.

Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That the said goods, wares, and merchandise which were imported, and of which an entry was made and an invoice produced as aforesaid by the said owners, agents, or consignees thereof, were then and there
92 subject to ad valorem duty, and were then and there knowingly entered as aforesaid by the said owners, agents, or consignees thereof by means of the said invoice, which was then and there a false invoice, in this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be cotton suspenders, whereas the said goods, wares, and merchandise were then and there piece silks, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That on or about the seventh day of October, 1872, the said goods, wares and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Nemesis, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents or consignees thereof, described as and under invoice, purporting to be invoice of eight cases marked

and numbered 231 to 238, all containing cotton suspenders, case numbered 235 then and there, in fact, containing cotton suspenders, but cases numbered 231, 232, 233, 234, 236, 237 and 238 containing piece silks, and not cotton suspenders. That the person entering and importing said goods, and the owner, agents or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 235 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 231, 232, 233, 234, 236, 237 and 238, to be entered and passed into consumption as containing
93 cotton suspenders, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. The duties due plaintiffs upon the goods contained in said cases numbered 231, 232, 233, 234, 236, 237 and 238 were not at the time of importation or entry, and have not been at any time paid or secured. All which acts and omissions were done and caused by the importers, owners, agents or consignees of said goods, knowing and fraudulently, and with an actual intent to defraud the revenue.

That on or about the seventh day of Oct., 1872, the said goods, wares and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the eighth day of Oct., 1872, at the city of New York, the defendants being then and there copartners, as aforesaid, did receive, conceal and buy the said goods, wares and merchandise, knowing them to have been illegally imported into the United States, and liable to seizure as aforesaid. Whereby, and by force of

the statute of the United States in such case provided, namely, the second section of the act of Congress approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares and merchandise, so received, concealed and purchased, as aforesaid, to wit, the sum of seventy thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of seventy thousand dollars, parcel of the sum hereinbefore demanded.

94 *16th count.*

For that whereas heretofore, to wit, on or about the seventh day of October, 1872, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Bremen, in the ship or vessel called Nemesis, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: Seven cases of piece silks, marked

and numbered 231, 232, 233, 234, 236, 237, and 238, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the seventh day of October, 1872, the said goods, wares, and merchandise were, fraudulently and knowingly, imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and thereupon were, fradulently and knowingly, passed
95 into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said seventh day of October, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said seventh day of October, 1872, the person or persons composing the firm of Kenedy, Stevens & Co., or certain other

person or persons unknown, under said firm-name, who were then and there the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost * and quantity * thereof, and of all charges thereon and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which
96 was actually paid therefor by the purchaser, and which invoice was then and there a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice then and there was signed by some person other than the person or persons owning or shipping the said goods, wares and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice;* that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise by means of said invoice, well knew; against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were then and there contained in packages, each of which packages then and there contained articles not described in the said invoice; and that each of the said packages and the said invoice then and there were made up with intent, by a false valuation and by false extension and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

97 That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were then and there knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was then and there a false invoice; and by means then and there of a false certificate of a consul, vice-consul, or commercial agent; and by means of said invoice, which

then and there did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers, and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, which were imported and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were then and there subject to ad valorem duty, and were then and there knowingly entered as aforesaid by the said owners, agents, or consignees thereof by means of the said invoice, which was then and there a false invoice, in this, that in the said invoice the goods, wares, and merchandise were described as and stated to be cotton suspenders, whereas the said goods, wares, and merchandise were then and there piece silks, contrary to the form of the statute of the United States in such case provided.

That on or about the seventh day of October, 1872, the said
98 goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Nemesis, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases marked

and numbered 231 to 238, all containg cotton suspenders, case numbered 235 then and there in fact containing cotton suspenders, but cases numbered 231, 232, 233, 234, 236, 237, and 238, containing piece silks, and not cotton suspenders. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 235 only to be examined by the officers of plaintiffs as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 231, 232, 233, 234, 236, 237, and 238, to be entered and passed into consumption as containing cotton suspenders, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 231, 232, 233, 234, 236, 237, and 238 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently and with an actual intent to defraud the revenue.

99 That on or about the seventh day of October, 1872, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States contrary to law.

That thereafter, and on or about the eighth day of October, one thousand eight hundred and seventy-two, at the city of New York, the said

person or persons unknown, under said firm-name, who were then and there the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost * and quantity * thereof, and of all charges thereon and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which
96 was actually paid therefor by the purchaser, and which invoice was then and there a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice then and there was signed by some person other than the person or persons owning or shipping the said goods, wares and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice;* that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise by means of said invoice, well knew; against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were then and there contained in packages, each of which packages then and there contained articles not described in the said invoice; and that each of the said packages and the said invoice then and there were made up with intent, by a false valuation and by false extension and otherwise, to evade and defraud the revenue, contrary to the form of the statu'e of the United States in such case provided.

97 That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were then and there knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was then and there a false invoice; and by means then and there of a false certificate of a consul, vice-consul, or commercial agent; and by means of said invoice, which

then and there did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fra'dulent documents and papers, and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, which were imported and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were then and there subject to ad valorem duty, and were then and there knowingly entered as aforesaid by the said owners, agents, or consignees thereof by means of the said invoice, which was then and there a false invoice, in this, that in the said invoice the goods, wares, and merchandise were described as and stated to be cotton suspenders, whereas the said goods, wares, and merchandise were then and there piece silks, contrary to the form of the statute of the United States in such case provided.

That on or about the seventh day of October, 1872, the said
98 goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Nemesis, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases marked

and numbered 231 to 238, all containg cotton suspenders, case numbered 235 then and there in fact containing cotton suspenders, but cases numbered 231, 232, 233, 234, 236, 237, and 238, containing piece silks, and not cotton suspenders. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 235 only to be examined by the officers of plaintiffs as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 231, 232, 233, 234, 236, 237, and 238, to be entered and passed into consumption as containing cotton suspenders, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 231, 232, 233, 234, 236, 237, and 238 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently and with an actual intent to defraud the revenue.

99 That on or about the seventh day of October, 1872, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States contrary to law.

That thereafter, and on or about the eighth day of October, one thousand eight hundred and seventy-two, at the city of New York, the said

defendants being, then and there, copartners as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment, and sale of the said goods, wares, and merchandise which had, then and there, been fraudulently and knowingly imported and brought into the United States contrary to law as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby, and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress approved the eighteenth day of July, one thousand eight hundred and sixty-six, entitled "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay to the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

100 *17th count.*

For that whereas, heretofore, to wit, on or about the twenty-first day of October, 1872, there were imported into the United States and brought into the port of New York from Paris, France, a foreign port or place, by way of Liverpool, in the ship or vessel called Baltic, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: Seven cases of piece silks, marked

and numbered 184, 185, 186, 187, 188, 190, and 191, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the twenty-first day of October, 1872, the said goods, wares, and merchandise were imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and there-
101 upon were passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the satute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said twenty-first day of October, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of

the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That on or about said twenty-first day of October, 1872, the person or persons composing the firm of Hamsley, Granger & Co., or certain other person or persons unknown, under said firm name, who were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made, or attempted to make, an entry of the said goods, wares, and merchandise at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry then and there produced, with certain other documents and papers, as required by law, upon the entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon,
102 and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice;* that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise, by means of said invoice, well knew; against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages, then and there, contained arti-
103 cles not described in the said invoice, and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation, and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of

the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice, and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent, and by means of the said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled, "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers, and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly
104 entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false invoice in this, that in the said invoice, the said goods, wares, and merchandise were described as, and stated to be, cotton suspenders, whereas, the said goods, wares, and merchandise were, then and there, piéce silks, contrary to the form of the statute of the United States, in such case provided. Whereby, and by force of the statute in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That on or about the twenty-first day of October, 1872, said goods, wares, and merchandise, being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Baltic, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked

and numbered 184 to 191, all containing cotton suspenders, case numbered 189 then and there in fact containing cotton suspenders, but cases numbered 184, 185, 186, 187, 188, 190, and 191 containing piece silks, and not cotton suspenders. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 189 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 184, 185, 186, 187, 188, 190, and 191 to be entered and passed into consumption as containing

105 cotton suspenders, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 184, 185, 186, 187, 188, 190, and 191 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the twenty-first day of October, 1872, the said goods, wares, and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the twenty-second day of October, 1872, at the city of New York, the defendants, being then and there copartners, as aforesaid, did receive, conceal, and buy the said goods, wares, and merchandise, knowing them to have been illegally imported into the United States and liable to seizure, as aforesaid. Whereby, and by force of the statute of *of* the United States in such case provided, namely, the second section of the act of Congress approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise so received, concealed, and purchased, as aforesaid, to wit, the sum of seventy thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of seventy thousand dollars, parcel of the sum hereinbefore demanded.

106 *18th count.*

For that whereas, heretofore, to wit, on or about the 21st day of October, 1872, there were imported into the United States, and brought into the port of New York from Paris, France, a foreign port or place, by way of Liverpool, in the ship or vessel called Baltic, certain goods, wares, and merchandise of the value, then and there, thirty-five thousand dollars, and described as follows, to wit: Seven cases of piece silks, marked

and numbered 184, 185, 186, 187, 188, 190 and 191, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise so imported, as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the twenty-first day of October, 1872, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States at the port of New York, in said southern district
107 of New York, from Paris, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and thereupon were fraudulently and knowingly passed into consumption in this country, without payment of, or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said twenty-first day of October, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced, according to the actual cost thereof, at the place of exportation, with a design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

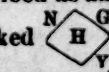
That on or about the said twenty-first day of October, 1872, the person or persons composing the firm of Hamsley, Granger & Co., or certain other person or persons unknown, under said firm-name, who were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced, with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise, to the said collector, for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise, actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time
108 when and the place where the said goods, wares and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares and merchandise were purchased at a different time, and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of said goods, wares and merchandise, was a different and much greater quantity than that stated in said invoice;* that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said good', wares and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and

there, making entry of said goods, wares and merchandise, by means of said invoice, well knew; against the form of the statute of the United States in such case provided.

That the said goods, wares and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages then and there contained
109 articles not described in the said invoice, and that each of the said packages and the said invoice, then and there, were made up with intent, by a false valuation and by a false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees or agents thereof, by means of the said invoice, which was then and there a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul or commercial agent; and by means of said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes;" and by means, then and there, of other false and fraudulent documents and papers, and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents or consignees thereof, by means of the said invoice, which was, then and there, a false
110 invoice, in this, that in the said invoice the said goods, wares and merchandise were described as and stated to be cotton suspenders, whereas the said goods, wares and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided.

That on or about the twenty-first day of October, 1872, the said goods, wares, and merchandise being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Baltic, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudently, by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked 

and numbered 184 to 191, all containing cotton suspenders, case numbered 189 then and there in fact containing cotton suspenders, but cases numbered 184, 185, 186, 187, 188, 190, and 191 containing piece silks, and not cotton suspenders. That the person entering and importing said goods, and the owner,

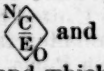
agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 189 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice numbered 184, 185, 186, 187, 188, 190, and 191, to be entered and passed into consumption as containing cotton suspenders, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods.

111 That the duties due plaintiffs upon the goods contained in said cases numbered 184, 185, 186, 187, 188, 190, and 191 were not at the time of importation or entry, and have not been at any time, paid or secured. All of which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the twenty-first day of October, 1872, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States contrary to law.

That thereafter, and on or about the twenty-second day of October, one thousand eight hundred and seventy-two, at the city of New York, the said defendants, being, then and there, copartners, as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment, and sale of the said goods, wares, and merchandise, which had, then and there, been fraudulently and knowingly imported and brought into the United States, contrary to law, as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby, and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress approved the eighteenth day of July, one thousand eight hundred and sixty-six, entitled "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay to the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

112 *19th count.*

For that whereas, heretofore, to wit, on or about the sixth day of November, 1872, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Liverpool, in the ship or vessel called Celtic, certain goods, wares, [and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: Seven cases of piece silks, marked  and numbered 283, 284, 286, 287, 288, 289 and 290, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer or owner; nor had any such invoices, then and there been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced

to the consul, vice-consul or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the sixth day of November, 1872, the said goods, wares, and merchandise were imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and there-
113 upon were passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said sixth day of November, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That on or about the sixth day of November, 1872, the person or persons composing the firm of Garvin, Evans & Ersh, or certain other person or persons unknown under said firm-name, who were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents or consignees, knowingly made or attempted to make an entry of the said goods, wares and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced, with certain other documents and papers, as required by law, upon the entry of goods, wares and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares and mer-
114 chandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater

than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser, was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise, by means of said invoice, well knew; against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, con-
115 tained in packages, each of which packages, then and there, contained articles not described in the said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided; whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice, and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent, and by means of the said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue; to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes;" and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form and statute of the United States in such case provided; whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and
116 there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be cotton suspenders, whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided; whereby, and by force of the statute in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That on or about the sixth day of November, 1872, the said goods,

wares and merchandise, being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Celtic, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the City of New York, knowingly and fraudulently by the importers, owners, agents or consignees thereof, described as and under invoice, purporting to be invoice of eight cases marked and numbered 283 to 290, all containing cotton suspenders, case numbered 285 then and there, in fact, containing cotton suspenders, but cases numbered 283, 284, 286, 287, 288, 289 and 290 containing piece silks, and not cotton suspenders. That the person entering and importing said goods, and the owner-agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 285 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 283, 284, 286, 287, 288, 289 and 290, to be
117 entered and passed into consumption as containing cotton suspenders, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 283, 284, 286, 287, 288, 289 and 290 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents or consignees of said goods, knowing and fraudulently, and with an actual intent to defraud the revenue.

That on or about the sixth day of November, 1872, the said goods, wares and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the seventh day of Nov., 1872, at the city of New York, the defendants, being, then and there, co-partners, as aforesaid, did receive, conceal and buy the said goods, wares and merchandise, knowing them to have been illegally imported into the United States, and liable to seizure as aforesaid. Whereby, and by force of the statute of the United States, in such case provided, namely, the second section of the act of Congress, approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act, entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares and merchandise, so received, concealed and purchased, as aforesaid, to wit, the sum of seventy thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants, the said sum of seventy thousand dollars, parcel of the sum hereinbefore demanded.

118 *20th count.*

For that whereas, heretofore, to wit, on or about the sixth day of November, 1872, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place,

by way of Liverpool, in the ship or vessel called Celtic, certain goods, wares and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: Seven cases of piece silks, marked

and numbered, 283, 284, 286, 287, 288, 289 and 290, respectively, and which were then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares and merchandise, or at any other time, produced to the consul, vice-consul or commercial agent of the United States, nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the sixth day of November, 1872, the said goods, wares and merchandise were, fraudulently and knowingly, imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being then and there subject to the payment of ad valorem duties to the United States, and thereupon were fraudulently and knowingly, passed
119 into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares and merchandise, were, on or about said sixth day of November, 1872, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said sixth day of November, 1872, the person or persons composing the firm of Garcin, Evans & Ersh, or certain other person or persons unknown, under said firm name, who were then and there, the owners, agents, or consignees of the said goods, wares and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry, then and there produced with certain other documents and papers, as required by law upon entry of goods, wares and merchandise to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares and merchandise were purchased and the actual cost* and quantity* thereof, and of all charges thereon and of certain discounts, bounties,

and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares and merchandise in the currency which
120 was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of such goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise by means of said invoice, well knew; against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages, then and there, contained articles not described in the said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

121 That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees or agents thereof, by means of the said invoice, which was, then and there, a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul or commercial agent; and by means of said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes;" and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents or consignees thereof, by means of the said invoice, which was, then and there, a false invoice in

this, that in the said invoice the said goods, wares, and merchandise were described as, and stated to be cotton suspenders; whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States, in such case provided.

122 That on or about the sixth day of November, 1872, the said goods, wares, and merchandise, being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Celtic, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked and numbered 283 to 290, all containing cotton suspenders, case numbered 285, then and there, in fact, containing cotton suspenders, but cases numbered 283, 284, 286, 287, 288, 289, and 290 containing piece silks, and not cotton suspenders. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 285 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 283, 284, 286, 287, 288, 289 and 290, to be entered and passed into consumption as containing cotton suspenders, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 283, 284, 286, 287, 288, 289, and 290 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents or consignees of said goods, knowingly and fraudulently and with an actual intent to defraud the revenue.

123 That on or about the sixth day of November, 1872, the *the* said goods, wares, and merchandise were fraudulently and knowingly imported into the United States, contrary to law.

That thereafter and on or about the seventh day of November, one thousand eight hundred and seventy-two, at the city of New York, the said defendants, being then and there copartners as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment, and sale of the said goods, wares, and merchandise which had then and there been fraudulently and knowingly imported and brought into the United States, contrary to law as aforesaid, after their importation, knowing the same to have been imported contrary to law; whereby and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress approved the eighteenth day of July, one thousand eighteen hundred and sixty-six, entitled "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay to the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

124 *21st count.*

For that whereas heretofore, to wit, on or about the tenth day of March, 1873, there were imported into the United States and brought into the port of New York, from Paris, France, a foreign port or place, by way of Liverpool, in the ship or vessel called Calabria, certain goods, wares, and merchandise, of the value then and there of thirty-five thousand dollars, and described as follows, to wit, seven cases of piece silks, marked **and numbered 307, 308, 309, 310, 311, 312, and 314, respectively, and which were then and there subject to the payment of ad valorem to the United States.**

That no invoices of the said goods, wares, and merchandise so imported as aforesaid had been nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly-authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices then and there been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the tenth day of March, 1873, the said goods, wares, and merchandise were imported into the United States, at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being then and there subject to the payment of

125 **ad-valorem duties to the United States, and thereupon were passed into consumption in this country without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.**

That the said goods, wares, and merchandise were, on or about the said tenth day of March, 1873, entered in the office of the collector of the district of the city of New York, being subject to ad-valorem duty and obtained by purchase, and were then and there not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided; whereby and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise then and there became liable to seizure.

That on or about said tenth day of March, 1873, the person or persons composing the firm of Muir, Hargraves & Co., or certain other person or persons unknown, under said firm-name, who were then and there the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of the said goods, wares, and merchandise at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry then and there produced, with certain other documents and papers, as required by law upon the entry of goods, wares, and merchandise, to the said collector

for the purpose of such entry, and which then and there purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly-authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased and the actual cost *and quantity* thereof, and of all charges thereon, and of certain
126 discounts, bounties, and drawbacks actually allowed thereon and to be made out as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser; and which invoice was then and there a false invoice, in this, that the said goods, wares, and merchandise at the time of the making of said invoice were obtained by the owner thereof otherwise than by purchase; that the said invoice then and there was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly-authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out; all of which the said persons then and there making entry of said goods, wares, and merchandise by means of said invoice well knew, against the form of the statute of the United States in such case provided; whereby and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise then and there became liable to seizure.

That the said goods, wares and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages, then and there, contained arti-
127 cles not described in the said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul or commercial agent, and by means of the said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds

upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes;" and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares and merchandise became, then and there, liable to seizure.

That the said goods, wares and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, know-
128 ingly entered, as aforesaid, by the said owners, agents or consignees thereof, by means of the said invoice, which was, then and there, a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described as, and stated to be, cotton suspenders, whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That on or about the tenth day of March, 1873, said goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Calabria, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be

invoice of eight cases, marked and numbered 307 to 314, all containing cotton suspenders, case numbered 313, then and there, in fact containing cotton suspenders, but cases numbered 307, 308, 309, 310, 311, 312, and 314, containing piece silks, and not cotton suspenders; that the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there knowingly and fraudulently caused said case numbered 313 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 307, 308, 309, 310, 311, 312, and 314, to be entered and passed into consumption as containing cotton suspenders,
129 when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods; that the duties due plaintiffs upon the goods contained in said cases numbered 307, 308, 309, 310, 311, 312, and 314 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the tenth day of March, 1873, the said goods, wares, and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the eleventh day of March, 1873, at the city of New York, the defendants, being then and there copartners, as aforesaid, did receive, conceal, and buy the said goods, wares, and merchandise, knowing them to have been illegally imported into the United States and liable to seizure as aforesaid. Whereby, and by force of the statute of *of* the United States in such case provided, namely, the second section of the act of Congress approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise so received, concealed, and purchased, as aforesaid, to wit, the sum of seventy thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of seventy thousand dollars, parcel of the sum hereinbefore demanded.

130 *22d count.*

For that whereas heretofore, to wit, on or about the tenth day of March, 1873, there were imported into the United States, and brought into the port of New York from Paris, France, a foreign port or place, by way of Liverpool, in the ship or vessel called Calabria, certain goods, wares, and merchandise of the value, then and there, thirty-five thousand dollars, and described as follows, to wit: Seven cases of piece silks, marked and numbered 307, 308, 309, 310, 311, 312, and 314, respectively, and which were then and there subject to the payment of ad-valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly-authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the tenth day of March, 1873, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States, at the port of New York, in said southern district
131 of New York, from Paris, France, a foreign port or place, being then and there subject to the payment of ad-valorem duties to the United States, and thereupon were fraudulently and knowingly passed into consumption in this country without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said tenth day of March, 1873, entered in the office of the collector of the district of the city of New York, being subject to ad-valorem duty, and

obtained by purchase, and were then and there not invoiced, according to the actual cost thereof at the place of exportation, with a design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said tenth day of March, 1873, the person or persons composing the firm of Muir, Hargraves & Co., or certain other person or persons unknown, under said firm-name, who were then and there the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made, or attempted to make an entry of said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry then and there produced, with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise to the said collector for the purpose of such entry, and which then and there purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a
132 true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was then and there a false invoice in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice then and there was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice;* that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons then and there, making entry of said goods, wares, and merchandise by means of said invoice, well knew; against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages then and there contained ar-
133 ticles not described in the said invoice, and that each of the said packages and the said invoice, then and there, were made up with intent, by a false valuation and by a false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were then and there knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was then and there a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent; and by means of said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish fraud upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers, and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were then and there subject to ad valorem duty, and were then and there knowingly entered as aforesaid by the said owners, agents, or consignees thereof, by means of the said invoice, which was then and there a false invoice, in this,
134 that in the said invoice the said goods, wares, and merchandise were described as and stated to be cotton suspenders, whereas the said goods, wares, and merchandise were then and there piece silks, contrary to the form of the statute of the United States, in such case provided.

That on or about the tenth day of March, 1873, the said goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Calabria, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked and numbered 307 to 314, all containing cotton suspenders, case numbered 313, then and there in fact containing cotton suspenders; but cases numbered 307, 308, 309, 110, 311, 312, and 314, containing piece silks, and not cotton suspenders. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there knowingly and fraudulently caused said case numbered 313 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice numbered 307, 308, 309, 310, 311, 312, and 314 to be entered and passed into consumption as containing cotton suspenders, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods; that the duties due plaintiffs upon the goods contained in said cases num-

135 bered 307, 308, 309, 310, 311, 312, and 314 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the tenth day of March, 1873, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States contrary to law.

That thereafter, and on or about the eleventh day of March, one thousand eight hundred and seventy-three, at the city of New York, the said defendants, being then and there copartners, as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment, and sale of the said goods, wares, and merchandise, which had, then and there, been fraudently and knowingly imported and brought into the United States, contrary to law, as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress, approved the eighteenth day of July, one thousand eight hundred and sixty-six, entitled "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay to the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

136 *23d count.*

For that whereas heretofore, to wit, on or about the twenty-first day of March, 1873, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Havre, in the ship or vessel called Thuringia, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: Seven cases of piece silks, marked and numbered 315, 316, 318, 319, 320, 321, and 322, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise so imported as aforesaid had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer or owner; nor had any such invoices, then and there been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the twenty-first day of March, 1873, the said goods, wares, and merchandise were imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being, then and there, subject to the

payment of ad valorem duties to the United States, and there-
137 upon were passed into consumption in this country without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were on or about said twenty-first day of March, 1873, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty and obtained by purchase, and were then and there not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise then and there became liable to seizure.

That on or about the twenty-first day of March, 1873, the person or persons composing the firm of Muir, Hargraves & Co., or certain other person or persons unknown under said firm-name, who were then and there the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of the said goods, wares, and merchandise at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry then and there produced with certain other documents and papers as required by law, upon the entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which then and there purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a

true and full statement of the time when and the place where
138 the goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was then and there a false invoice, in this, that the said goods, wares, and merchandise at the time of the making of said invoice were obtained by the owner thereof otherwise than by purchase; that the said invoice then and there was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons then and there making entry of said goods, wares, and merchandise by means of said invoice well knew, against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case

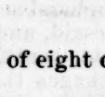
provided, the said goods, wares, and merchandise then and there became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were then and there contained
139 in packages, each of which packages then and there contained articles not described in the said invoice; and that each of the said packages and the said invoice, then and there, were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were then and there knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice, and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent, and by means of the said invoice, which then and there did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form and statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were then and
140 there subject to ad valorem duty, and were then and there knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was then and there a false invoice, in this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be cotton suspenders, whereas the said goods, wares, and merchandise were then and there piece silks, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That on or about the twenty-first day of March, 1873, the said goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Thuringia, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York knowingly and fraudulently by the importers,

owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases marked  and numbered 315 to 322, all containing cotton suspenders, case numbered 317 then and there in fact containing cotton suspenders, but cases numbered 315, 316, 318, 319, 320, 321, and 322 containing piece silks, and not cotton suspenders. That the person entering and importing said goods, and the owner, agents, or consignees thereof then and there, knowingly and fraudulently, caused said case numbered 317 only to be examined by the officers of plaintiffs as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 315, 316, 318, 319, 320, 321, and
141 322, to be entered and passed into consumption as containing cotton suspenders, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 315, 316, 318, 319, 320, 321, and 322 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the twenty-first day of March, 1873, the said goods, wares, and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the twenty-second day of March, 1873, at the city of New York, the defendants, being then and there copartners as aforesaid, did receive, conceal, and buy the said goods, wares, and merchandise, knowing them to have been illegally imported into the United States, and liable to seizure as aforesaid. Whereby, and by force of the statute of the United States in such case provided, namely, the second section of the act of Congress approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act entitled an 'Act to further regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise so received, concealed, and purchased as aforesaid, to wit, the sum of seventy thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of seventy thousand dollars, parcel of the sum hereinbefore demanded.

142 *24th count.*

For that whereas heretofore, to wit, on or about the twenty-first day of March, 1873, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Havre, in the ship or vessel called Thuringia, certain goods, wares, and merchandise of the value then and there of thirty-five thou-

sand dollars, and described as follows, to wit: Seven cases of piece silks, marked and numbered 315, 316 ,318, 319, 320, 32 1, an 322 and which were then and there subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices then and there been, at or before the shipment of said goods, wares and merchandise, or at any other time, produced to the consul, vice-consul or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the twenty-first day of March, 1873, the said goods, wares and merchandise were, fraudulently and knowingly, imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being then and there subject to the payment of ad valorem duties to the United States, and thereupon were, fraudulently and knowingly, passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

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That the said goods, wares, and merchandise were, on or about said twenty-first day of March, 1873, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were then and there not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said twenty-first day of March, 1873, the person or persons composing the firm of Muir, Hargraves & Co., or certain other person or persons unknown under said firm name, who were then and there the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry then and there produced with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise to the said collector for the purpose of such entry, and which then and there purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out as to the cost of the said goods, wares, and merchandise in the currency which

144 was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost;* that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise by means of said invoice, well knew; against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages, then and there, contained articles not described in the said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statu'e of the United States in such case provided.

145 That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent; and by means of said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish fraud upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced as aforesaid, by the said owners, agents, or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly entered as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be cotton suspenders; whereas the

said goods, wares, and merchandise were, then and there, piece-silks, contrary to the form of the statute of the United States in such case provided.

That on or about the twenty-first day of March, 1873, the said
146 goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Thuringia, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked N M H Co y, and numbered 315 to 322, all containing cotton suspenders, case numbered 317, then and there, in fact, containing cotton suspenders, but cases numbered 315, 316, 318, 319, 320, 321, and 322, containing piece silks, and not cotton suspenders; that the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there knowingly and fraudulently caused said case numbered 317 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 315, 316, 318, 319, 320, 321, and 322, to be entered and passed into consumption as containing cotton suspenders, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods; that the duties due plaintiffs upon the goods contained in said cases numbered 315, 316, 318, 319, 320, 321, and 322 were not at the time of importation or entry, and have not been at any time, paid or secured; all which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods knowingly and fraudulently, and with an actual intent to defraud the revenue.

147 That on or about the twenty-first day of March, 1873, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States contrary to law.

That thereafter, and on or about the twenty-second day of March, one thousand eight hundred and seventy-three, at the city of New York, the said defendants, being then and there copartners as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment, and sale of the said goods, wares, and merchandise which had then and there been fraudulently and knowingly imported and brought into the United States, contrary to law as aforesaid, after their importation, knowing the same to have been imported contrary to law; whereby, and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress approved the eighteenth day of July, one thousand eight hundred and sixty-six, entitled "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay to the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

148 *25th count.*

For that whereas, heretofore, to wit, on or about the ninth day of April, 1873, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Havre, in the ship or vessel called Holsatia, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: Seven cases of piece silks marked

and numbered 142, 144, 145, 146, 147, 148, and 149, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States, nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the ninth day of April, 1873, the said goods, wares, and merchandise were imported into the United States, at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and thereupon were
149 passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said ninth day of April, 1873, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That on or about the said ninth day of April, 1873, the person or persons composing the firm of Paulson & Reese, or certain other person or persons unknown, under said firm name, who were, then and there, the owners, agents, and consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of the said goods, wares, or merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons, making the said entry, then and there produced, with certain other documents and papers, required by law, upon the entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be

signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was then and there a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice then and there was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise, by the purchaser, was a different currency from the currency in which the said invoice was made out, all of which the said persons then and there making entry of said goods, wares, and merchandise, by means of said invoice, well knew; against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise then and there became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were then and there contained in packages, each of which packages then and there contained articles not described in the said invoice; and that each of the said packages, and the said invoice, then and there were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were then and there knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was then and there a false invoice; and by means then and there of a false certificate of a consul, vice consul, or commercial agent, and by means of the said invoice, which then and there did not contain a true statement of all the particulars therein required by the first section of the act of Congress, approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means then and there

of other false and fraudulent documents and papers, and by means then and there of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced as aforesaid, by the said owners, agents, or consignees thereof, were then and there subject to ad valorem duty, and were then and there knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was then and there a false invoice in this, that in the said invoice the said goods, wares, and merchandise were described as, and stated to be, cotton suspenders, whereas the said goods, wares, and merchandise were then and there piece-silks, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute in such case provided, the said goods, wares, and merchandise became then and there liable to seizure.

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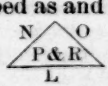
That on or about the ninth day of April, 1873, said goods, wares and merchandise, being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without the payment of duties, in this, that said goods were unladen from the vessel called Holsatia, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents, or consignees thereof, decribed as and under invoice, purporting to be invoice of eight cases, marked 

and numbered 142 to 149, all containing cotton suspenders, case numbered 143 then and there in fact containing cotton suspenders, but cases numbered 142, 144, 145, 146, 147, 148, and 149 containing piece silks, and not cotton suspenders. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 143 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 142, 144, 145, 146, 147, 148, and 149, to be entered and passed into consumption as containing cotton suspenders, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases numbered 142, 144, 145, 146, 147, 148, and 149 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

153

That on or about the ninth day of April, 1873, the said goods, wares, and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the tenth day of April, 1873, at the city of New York, the defendants, being, then and there, co-partners, as aforesaid, did receive, conceal, and buy the said goods, wares, and merchandise, knowing them to have been illegally imported into the

United States and liable to seizure as aforesaid. Whereby, and by force of the statute of *of* the United States in such case provided, namely, the second section of the act of Congress approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act, entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise, so received, concealed, and purchased as aforesaid, to wit, the sum of seventy thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of seventy thousand dollars, parcel of the sum hereinbefore demanded.

154 *26d count.*

For that, whereas, heretofore, to wit, on or about the ninth day of April, 1873, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Havre, in the ship or vessel called Holsatia, certain goods, wares, and merchandise of the value, then and there, thirty-five thousand dollars, and described as follows, to wit: Seven cases of piece-silks, marked

and numbered 142, 144, 145, 146, 147, 148, and 149, respectively, and which were then and there subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise so imported as aforesaid, had been, nor were at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices then and there been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the ninth day of April, 1873, the said goods, wares, and merchandise were fraudulently and knowingly imported into the
155 United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being then and there subject to the payment of ad valorem duties to the United States, and thereupon were fraudulently and knowingly passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said ninth day of April, 1873, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced, according to the actual cost thereof, at the place of exportation, with a design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said ninth day of April, 1873, the person or per-

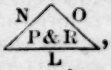
sons composing the firm of Paulson & Reese, or certain other person or persons unknown, under said firm-name, who were then and there the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry, then and there produced, with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of
156 the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owing or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice;* that the charges thereoon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said good', wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise, by means of said invoice, well knew; against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages then and there contained
157 articles not described in the said invoice, and that each of the said packages and the said invoice, then and there, were made up with intent, by a false valuation and by a false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul, or

commercial agent; and by means of said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers, and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false invoice, in
158 this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be cotton suspenders, whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided.

That on or about the ninth day of April, 1873, the said goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Holsatia, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked 

, and numbered 142 to 149, all containing cotton suspenders, case numbered 143 then and there in fact containing cotton suspenders, but cases numbered 142, 144, 145, 146, 147, 148, and 149 containing piece silks, and not cotton suspenders. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there knowingly and fraudulently caused said case numbered 143 only to be examined by the officers of plaintiffs as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 142, 144, 145, 146, 147, 148, and 149, to be entered and passed into consumption as containing cotton suspenders, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases
159 numbered 142, 144, 145, 146, 147, 148, and 149 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods knowingly and fraudulently, and with an actual intent to defraud the revenue.

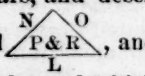
That on or about the ninth day of April, 1873, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States contrary to law.

That thereafter, and on or about the tenth day of April, one thousand eight hundred and seventy-three, at the city of New York, the said de-

fendants, being then and there copartners as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment, and sale of the said goods, wares, and merchandise which had then and there been fraudulently and knowingly imported and brought into the United States contrary to law as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby, and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress approved the eighteenth day of July, one thousand eight hundred and sixty-six, entitled "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay to the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

160 *27th count.*

For that whereas, heretofore, to wit, on or about the sixteenth day of April, 1873, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Havre, in the ship or vessel called Ville du Havre, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit, seven cases of



piece silks, marked , and numbered 150, 151, 152, 154, 155, 156, and 157, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the sixteenth day of April, 1873, the said goods, wares, and merchandise were imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and thereupon were passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

161

That the said goods, wares, and merchandise were, on or about said sixteenth day of April, 1873, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

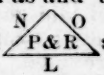
That on or about the sixteenth day of April, 1873, the person or persons composing the firm of Paulson & Reese, or certain other person or persons unknown under said firm-name, who were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of the said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry then and there produced, with certain other documents and papers, as required by law, upon the entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the
162 place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice;* that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise, by means of said invoice, well knew; against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That the said goods, wares and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, con-
163 tained in packages, each of which packages, then and there, contained articles not described in the said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation, and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares and merchandise became, then and there, liable to seizure.

That the said goods, wares and merchandise, of which an entry was

made and an invoice produced as aforesaid, by the said owners, consignees or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees or agents thereof, by means of the said invoice, which was, then and there, a false invoice, and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent, and by means of the said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled, "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers, and by means then and there, of other false and fraudulent practices and appliances, contrary to the form statute of the United States in such case provided. Whereby, and by and force of the statute of the United States in such case provided, the said goods, wares and merchandise became, then and there, liable to seizure.

That the said goods, wares and merchandise, which were imported and of which an entry was made and an invoice produced, as aforesaid,
164 by the said owners, agents or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly entered, as aforesaid, by the said owners, agents or consignees thereof, by means of the said invoice, which was, then and there, a false invoice, in this, that in the said invoice the said goods, wares and merchandise were described as and stated to be cotton suspeneers, whereas the said goods, wares and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute in such case provided, the said goods, wares and merchandise became, then and there, liable to seizure.

That on or about the sixteenth day of April, 1873, the said goods, wares and merchandise, being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Ville du Havre, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents or consignees thereof, described as and under invoice, purporting to be invoice of eight cases marked 

and numbered 150 to 157, all containing cotton suspenders, case numbered 153 then and there in fact containing cotton suspenders, but cases numbered 150, 151, 152, 154, 155, 156 and 157 containing piece silks, and not cotton supenders. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently, caused said case numbered 153 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused
165 said other cases of said invoice, numbered 150, 151, 152, 154, 155, 156 and 157 to be entered and passed into consumption as containing cotton suspenders, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the

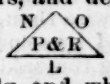
goods contained in said cases numbered 150, 151, 152, 154, 155, 156 and 157 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents or consignees of said goods, knowing and fraudulently, and with an actual intent to defraud the revenue.

That on or about the sixteenth day of April, 1873, the said goods, wares and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the seventeenth day of April, 1873, at the city of New York, the defendants, being then and there copartners, as aforesaid, did receive, conceal and buy the said goods, wares and merchandise, knowing them to have been illegally imported into the United States, and liable to seizure as aforesaid. Whereby, and by force of the statute of the United States, in such case provided, namely, the second section the act of Congress approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act entitled 'An Act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares and merchandise so received, concealed and purchased as aforesaid, to wit, the sum of seventy thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of seventy thousand dollars, parcel of the sum hereinbefore demanded.

166 *28th count.*

For that whereas heretofore, to wit, on or about the sixteenth day of April, 1873, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Havre, in the ship or vessel called Ville du Havre, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: Seven cases of



piece silks, marked and numbered 150, 151, 152, 154, 155, 156, and 157, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise so imported as aforesaid had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the sixteenth day of April, 1873, the said goods, wares, and merchandise were, fraudulently and knowingly, imported into the United States at the port of New York, in said southern district of New York, from Paris, France, a foreign port or place, being, then

and there subject to the payment of ad valorem duties to the United States, and thereupon were, fraudulently and knowingly, passed
167 into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said sixteenth day of April, 1873, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

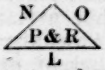
That on or about the said sixteenth day of April, 1873, the person or persons composing the firm of Paulson & Reese, or certain other person or persons unknown, under said firm-name, who were then and there the owners, agents, or consignees of the said goods, wares and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced, with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon and of certain discounts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency
168 which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice;* that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise, by means of said invoice, well knew; against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to

the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages, then and there, contained articles not described in the said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

169 That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent; and by means of said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers, and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, which were imported and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, knowingly entered as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false invoice, in this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be cotton suspenders, whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided.

That on or about the sixteenth day of April, 1873, the said
170 goods, wares and merchandise, being, then and there, liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called Ville du Havre, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked 

and numbered 150 to 157, all containing cotton suspenders, case numbered 153 then and there in fact containing cotton suspenders, but cases numbered 150, 151, 152, 154, 155, 156 and 157 containing piece silks, and not cotton suspenders. That the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently, caused said case numbered 153 only to be examined by the officers of plaintiffs as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 150, 151, 152, 154, 155, 156 and 157, to be entered and passed

into consumption as containing cotton suspenders, when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases, numbered 150, 151, 152, 154, 155, 156 and 157, were not, at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

171 That on or about the twenty-first day of March, 1873, the *the* said goods, wares and merchandise were fraudulently and knowingly imported into the United States contrary to law.

That thereafter and on or about the seventeenth day of April, one thousand eight hundred and seventy-three, at the city of New York, the said defendants being, then and there, copartners, as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment and sale of the said goods, wares and merchandise which had, then and there, been fraudulently and knowingly imported and brought into the United States contrary to law, as aforesaid, after their importation, knowing the same to have been imported contrary to law. Whereby, and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress approved the eighteenth day of July, one thousand eight hundred and sixty-six, entitled "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay to the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of five thousand dollars, parcel of the sum hereinbefore demanded.

172 *29th count.*

For that whereas, heretofore, to wit, on or about the first day of September, 1873, there were imported into the United States, and brought into the port of New York, from Paris, France, a foreign port or place, by way of Havre, in the ship or vessel called S't Laurent, certain goods, wares, and merchandise, of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: seven cases of piece silks, marked $\frac{L}{P}$, and numbered 173, 174, 175, 177, 178, 179, and 180, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise, so imported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time, made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States, nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the first day of September, 1873, the said goods, wares, and merchandise were imported into the United States at the port of

New York, in said southern district of New York, from Paris, France, a foreign port or place, being, then and there, subject to the payment of ad valorem duties to the United States, and thereupon were
173 passed into consumption in this country, without payment of or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said first day of September, 1873, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof at the place of exportation, with the design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise then and there became liable to seizure.

That on or about said first day of September, 1873, the person or persons composing the firm of Tho's P. Mulford & Co., or certain other person or persons unknown, under said firm name, who were then and there the owners, agents, or cons gnees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees; knowingly made, or attempted to make, an entry of the said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice, purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced, with certain other documents and papers, as required by law, upon the entry of goods, wares, and merchandise, to the said collector for the purpose of such entry, and which then and there purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain dis-
174 counts, bounties, and drawbacks actually allowed thereon, and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was, then and there, a false invoice, in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchandise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and a greater sum than that stated in said invoice as such cost; *that the actual quantity of the said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice; *that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons, then and there, making entry of said goods, wares, and merchandise, by means of said invoice,

well knew; against the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise, then and there, became liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were, then and there, contained in packages, each of which packages, then and there, contained arti-
175 cles not described in the said invoice; and that each of the said packages, and the said invoice, then and there, were made up with intent, by a false valuation and by false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were, then and there, knowingly entered, or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was, then and there, a false invoice; and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent, and by means of the said invoice, which, then and there, did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means, then and there, of other false and fraudulent documents and papers; and by means, then and there, of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute of the United States in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced, as aforesaid, by the said owners, agents, or consignees thereof, were, then and there, subject to ad valorem duty, and were, then and there, know-
176 ingly entered, as aforesaid, by the said owners, agents, or consignees thereof, by means of the said invoice, which was, then and there, a false invoice, in this, that in the said invoice the said goods, wares, and merchandise were described as, and stated to be, cotton suspenders, whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided. Whereby, and by force of the statute in such case provided, the said goods, wares, and merchandise became, then and there, liable to seizure.

That on or about the first day of September, 1873, said goods, wares, and merchandise, being then and there liable to duties were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called S't Laurent, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently, by the importers, owners, agents, or consignees thereof, described as and under invoice purporting

to be invoice of eight cases marked $\frac{L}{P}$, and numbered 173 to 180, all containing cotton suspenders, case numbered 176, then and there in fact containing cotton suspenders, but cases numbered 173, 174, 175, 177, 178, 179, and 180 containing piece silks, and not cotton suspenders. That the person entering and importing said goods, and the owner, agents, or consignees thereof then and there knowingly and fraudulently caused said case numbered 176 only to be examined by the officers of plaintiffs as a sample of the whole of said invoice and all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 173, 174, 175, 177, 178, 179, and 180 to be entered and passed into consumption as containing cotton suspenders,
177 when they then and there all contained piece silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods. That the duties due plaintiffs upon the goods contained in said cases, numbered 173, 174, 175, 177, 178, 179, and 180, were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods knowingly and fraudulently and with an actual intent to defraud the revenue.

That on or about the first day of September, 1873, the said goods, wares, and merchandise were illegally imported into the United States, and were then liable to seizure under the revenue laws of the United States.

That thereafter, and on or about the second day of September, 1873, at the city of New York, the defendants, being then and there copartners as aforesaid, did receive, conceal, and buy the said goods, wares, and merchandise, knowing them to have been illegally imported into the United States and liable to seizure as aforesaid. Whereby, and by force of the statute of the United States in such case provided, namely, the second section of the act of Congress, approved the third day of March, one thousand eight hundred and twenty-three, entitled "An act to amend an act entitled 'An act further to regulate the entry of merchandise imported into the United States from any adjacent territory,'" the said defendants forfeited and became liable to pay to the plaintiffs a sum double the said amount or value of the said goods, wares, and merchandise so received, concealed, and purchased as aforesaid, to wit, the sum of seventy thousand dollars; and an action has accrued to the plaintiffs to demand and have of and from the defendants the said sum of seventy thousand dollars, parcel of the sum hereinbefore demanded.

178 *30th count.*

For that whereas, heretofore, to wit, on or about the first day of September, 1873, there were imported into the United States, and brought into the port of New York from Paris, France, a foreign port or place, by way of Havre, in the ship or vessel colled S't Laurent, certain goods, wares, and merchandise of the value, then and there, of thirty-five thousand dollars, and described as follows, to wit: seven cases of piece silks, marked ^{L}, and numbered 173, 174, 175, 177, 178, 179, and 180, respectively, and which were, then and there, subject to the payment of ad valorem duties to the United States.

That no invoices of the said goods, wares, and merchandise so im-

ported as aforesaid, had been, nor were, at the time and place of such importation, nor at or before the shipment thereof, nor at any time made in triplicate, and signed by the person or persons owning or shipping the same, or by the manufacturers or owners thereof, or by the duly authorized agent of such purchaser, manufacturer, or owner; nor had any such invoices, then and there, been, at or before the shipment of said goods, wares, and merchandise, or at any other time, produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment thereof, for the use of the United States, contrary to the form of the statute of the United States in such case provided.

That on or about the first day of September, 1873, the said goods, wares, and merchandise were fraudulently and knowingly imported into the United States at the port of New York, in said southern dis-
179 trict of New York, from Paris, France, a foreign port or place, being then and there subject to the payment of ad valorem duties to the United States, and thereupon were fraudulently and knowingly passed into consumption in this country, without payment of, or securing the duties thereon, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise were, on or about said first day of September, 1873, entered in the office of the collector of the district of the city of New York, being subject to ad valorem duty, and obtained by purchase, and were, then and there, not invoiced according to the actual cost thereof, at the place of exportation, with a design to evade the duties upon said goods, wares, and merchandise, or some part thereof, contrary to the form of the statute of the United States in such case provided.

That on or about the said first day of September, 1873, the person or persons composing the firm of Thomas P. Mulford & Co., or certain other person or persons unknown, under said firm-name, who were, then and there, the owners, agents, or consignees of the said goods, wares, and merchandise, then and there, as such owners, agents, or consignees, knowingly made or attempted to make an entry of said goods, wares, and merchandise, at the office of the collector of the district of the city of New York, by means of a certain invoice purporting to be an invoice thereof, which the said persons making the said entry, then and there, produced, with certain other documents and papers, as required by law upon entry of goods, wares, and merchandise to the said collector for the purpose of such entry, and which, then and there, purported to be an invoice of goods, wares, and merchandise actually purchased, and to be signed by the person or persons owning or shipping the same, or by the duly authorized agent of the purchaser thereof, and to contain a
180 true and full statement of the time when and the place where the said goods, wares, and merchandise were purchased, and the actual cost *and quantity* thereof, and of all charges thereon, and of certain discounts, bounties, and drawbacks actually allowed thereon and to be made out, as to the cost of the said goods, wares, and merchandise, in the currency which was actually paid therefor by the purchaser, and which invoice was then and there a false invoice in this, that the said goods, wares, and merchandise, at the time of the making of said invoice, were obtained by the owner thereof otherwise than by purchase; that the said invoice, then and there, was signed by some person other than the person or persons owning or shipping the said goods, wares, and merchandise, or the duly authorized agent of the purchaser thereof; that said goods, wares, and merchan-

dise were purchased at a different time and at a different place from that stated in said invoice, and the actual cost thereof was a different and greater sum than that stated in such invoice as such cost; *that the actual quantity of said goods, wares, and merchandise was a different and much greater quantity than that stated in said invoice;* that the charges thereon were other and greater than the charges stated in said invoice; that no such discounts, bounties, and drawbacks had actually been allowed thereon as were stated in said invoice; and that the currency which was actually paid for said goods, wares, and merchandise by the purchaser was a different currency from the currency in which the said invoice was made out, all of which the said persons then and there making entry of said goods, wares, and merchandise by means of said invoice, well knew, against the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid, and which were subject to the payment of duties as aforesaid, were then and there contained in packages, each of which packages then and there contained
181 articles not described in the said invoice, and that each of the said packages and the said invoice, then and there, were made up with intent, by a false valuation and by a false extension, and otherwise, to evade and defraud the revenue, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, of which an entry was made and an invoice produced as aforesaid by the said owners, consignees, or agents thereof, and which were subject to the payment of duties as aforesaid, were then and there knowingly entered or attempted to be entered, by the said owners, consignees, or agents thereof, by means of the said invoice, which was then and there a false invoice, and by means, then and there, of a false certificate of a consul, vice-consul, or commercial agent; and by means of said invoice, which then and there did not contain a true statement of all the particulars therein required by the first section of the act of Congress approved the third day of March, in the year one thousand eight hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes"; and by means then and there of other false and fraudulent documents and papers, and by means then and there of other false and fraudulent practices and appliances, contrary to the form of the statute of the United States in such case provided.

That the said goods, wares, and merchandise, which were imported, and of which an entry was made and an invoice produced as aforesaid by the said owners, agents, or consignees thereof, were then and there subject to ad valorem duty, and were then and there knowingly entered as aforesaid by the said owners, agents, or consignees thereof, by means of the said invoice, which was then and there a false invoice in
182 this, that in the said invoice the said goods, wares, and merchandise were described as and stated to be cotton suspenders, whereas the said goods, wares, and merchandise were, then and there, piece silks, contrary to the form of the statute of the United States in such case provided.

That on or about the first day of September, 1873, said goods, wares, and merchandise, being then and there liable to duties, were smuggled and clandestinely introduced into the United States without payment of duties, in this, that said goods were unladen from the vessel called S't

Laurent, in which they were imported from Paris, France, a foreign port or place, and entered with the collector of the district of the city of New York, knowingly and fraudulently by the importers, owners, agents, or consignees thereof, described as and under invoice, purporting to be invoice of eight cases, marked $\frac{L}{P}$, and numbered 173 to 180, all containing cotton suspenders, case numbered 176 then and there in fact containing cotton suspenders, but cases numbered 173, 174, 175, 177, 178, 179, and 180 containing piece-silks, and not cotton suspenders; that the person entering and importing said goods, and the owner, agents, or consignees thereof, then and there, knowingly and fraudulently caused said case numbered 176 only to be examined by the officers of plaintiffs, as a sample of the whole of said invoice and of all of said eight cases, and fraudulently and knowingly caused said other cases of said invoice, numbered 173, 174, 175, 177, 178, 179, and 108, to be entered and passed into consumption as containing cotton suspenders, when they then and there all contained piece-silks only, and upon payment of certain sums as duties thereon as upon cotton suspenders, which sums were much less than the duties actually due upon said goods; that the duties due
183 plaintiffs upon the goods contained in said cases numbered 173, 174, 175, 177, 178, 179, and 180 were not at the time of importation or entry, and have not been at any time, paid or secured. All which acts and omissions were done and caused by the importers, owners, agents, or consignees of said goods, knowingly and fraudulently, and with an actual intent to defraud the revenue.

That on or about the first day of Sept., 1873, the said goods, wares, and merchandise were fraudulently and knowingly imported into the the United States, contrary to law.

That thereafter, and on or about the second day of Sept., one thousand eight hundred and seventy-three, at the city of New York, the said defendants, being then and there copartners as aforesaid, did receive, conceal, buy, sell, and in some manner facilitate the transportation, concealment, and sale of the said goods, wares, and merchandise, which had, then and there, been fraudulently and knowingly imported and brought into the United States, contrary to law as aforesaid, after their importation, knowing the same to have been imported contrary to law; whereby, and by force of the statute of the United States in such case provided, namely, the fourth section of the act of Congress, approved the eighteenth day of July, one thousand eight hundred and sixty-six, entitled "An act to further prevent smuggling, and for other purposes," the defendants became liable to pay to the plaintiffs the sum of five thousand dollars, and an action has accrued to the plaintiffs to demand and have of and from the defendants the sum of five thousand dollars, parcel of the sum hereinbefore demanded; and the said defendants, although often requested so to do, have not paid the several sums hereinbefore demanded, but have hitherto wholly neglected and refused, and still do neglect and refuse, to pay the same or any part thereof, to the damage of the United States of America of nine hundred and forty thousand dollars; and hence they bring this suit, &c.

GEORGE BLISS,
U. S. Attorney.

184 In the district court of the United States for the southern district of New York.

THE UNITED STATES OF AMERICA
against
HORACE B. CLAFLIN, JOHN CLAFLIN, EDWARD E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, and William H. Talcott. } No. 1.

And the said defendants, by Elihu Root, their attorney, come and defend the wrong and injury, when, &c., and say that the said 1st, 3d, 5th, 7th, 9th, 11th, 13th, 15th, 17th, 19th, 21st, 23d, 25th, 27th, and 29th counts of the said declaration, and the matters therein contained, in manner and form as the same are therein stated and set forth, are not, nor are any, nor is either of them sufficient in law for the said plaintiffs to have or maintain the aforesaid action thereof against the said defendants, and they, the said defendants, are not bound by law to answer the same, or any, or either of them; and this they are ready to verify. Wherefore, by reason of the insufficiency of the said counts of the said declaration in this behalf, the said defendants pray judgment, and that the said plaintiffs may be barred from having or maintaining their aforesaid action thereof against them, &c.

185 And the said defendants further say that the said 2d, 4th, 6th, 8th 10th, 12th, 14th, 16th, 18th, 20th, 22d, 24th, 26th, 28th, and 30th counts of the said declaration, and the matters therein contained, in manner and form as the same are therein stated and set forth, are not, nor are any, nor is either of them sufficient in law for the said plaintiffs to have or maintain their aforesaid action thereof against the said defendants; and they, the said defendants, are not bound by law to answer the same, or any, or either of them; and this they are ready to verify. Wherefore, by reason of the insufficiency of the said counts of the said declaration in this behalf, the said defendants pray judgment, and that the said plaintiffs may be barred from having or maintaining their aforesaid action thereof against them, &c.

ELIHU ROOT,
Att'y for Defendants.

186 U. S. district court, south. district of New York.

THE UNITED STATES OF AMERICA
vs.
HORACE B. CLAFLIN, JOHN CLAFLIN, EDWARD E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, and William H. Talcott.

And the said plaintiffs, by George Bliss, their attorney, say, that the said 1st, 3d, 5th, 7th, 9th, 11th, 13th, 15th, 17th, 19th, 21st, 23d, 25th, 27th, and 29th counts of the said declaration and the matters therein contained in manner and form as the same are above stated and set forth, are sufficient in law for them, the said plaintiffs, to have and maintain their aforesaid action against the said defendants, and the said plaintiffs are ready to verify and prove the same, as the court here shall direct and award.

And the said plaintiffs, by George Bliss, their attorney, further say,

that the said 2d, 4th, 6th, 8th, 10th, 12th, 14th, 16th, 18th, 20th, 22d, 24th, 26th, 28th, and 30th counts of the said declaration and the matter therein contained in manner and form as the same are above stated and set forth, are sufficient in law for them, the said plaintiffs, to have and maintain their aforesaid action thereof against the said defendants, and the said plaintiffs are ready to verify and prove the same, as the court here shall direct and award.

GEO. BLISS,
U. S. Atty.

187 And the said cause was duly continued until the seventh day of March, in the year of our Lord one thousand eight hundred and seventy-six.

At which day before the judge aforesaid, at the court-house in the city of New York aforesaid, came as well the said plaintiffs as the said defendants, by their respective attorneys aforesaid.

Whereupon all and singular the premises aforesaid being seen and by the said court here fully understood and mature deliberation being thereupon had, it appears to the said court here that the 1st, 3d, 5th, 7th, 9th, 11th, 13th, 15th, 17th, 19th, 21st, 23d, 25th, 27th, and 29th counts of the declaration aforesaid are not sufficient in law for the said plaintiffs to have and maintain their aforesaid action thereof against the said defendants, and it also appears to the said court here that the 2d, 4th, 6th, 8th, 10th, 12th, 14th, 16th, 18th, 20th, 22d, 24th, 26th, 28th, and 30th counts of the said declaration are not sufficient in law for the said plaintiffs to have and maintain their aforesaid action thereof against the said defendants.

Therefore it is considered that the said plaintiffs take nothing by their said declaration, but that they be in mercy, etc., and that the defendants do go thereof without day, etc.

Judgment against this 5th day of April, 1876, as of the 7th day of March, 1876.

GEORGE F. BETTS, *Clerk.*

188 Circuit court of the United States for the southern district of New York. Of October term, in the year of our Lord one thousand eight hundred and seventy-six.

THE UNITED STATES OF AMERICA, PLAINTIFFS in error,
vs.
HORACE B. CLAFLIN, JOHN CLAFLIN, EDWARD E. EAMES, HORACE J. FAIRCHILD, WILLIAM S. DUNN, DEXTER N. FORCE, DANIEL ROBINSON, and WILLIAM H. TALCOTT, defendants in error.

Afterwards, to wit, on the third Monday of October, in this same term, before the judge of the circuit court of the United States for the southern district of New York, at the city of New York, came the said The United States of America, and say, that in the records and proceedings aforesaid there is manifest error in this, to wit: That by a decision filed on the 29th day of March, 1876, the judge of the district court of the United States for the southern district of New York sustained the demurrer interposed by the defendants, Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, and William H. Talcott, to the declaration of the plaintiffs, The United States of America, and that upon said decision, udgment was entered in favor of the said defendants, Horace B. Claflin

and others, against the plaintiffs in error, in the office of the clerk of the said district court of the United States for the southern district
189 of New York, on the fifth day of April, 1876, sustaining the said demurrer. Whereas the said demurrer should have been overruled and judgment rendered in favor of The United States of America; and the said The United States of America pray that the decision and judgment aforesaid may be reversed, overruled, and altogether held for naught; and that they may be restored to all things which they have lost by occasion of the said decision and judgment.

GEORGE BLISS,
U. S. Attorney.

Circuit court of the United States for the southern district of New York.

THE UNITED STATES OF AMERICA, PLAINTIFFS in error,
against
HORACE B. CLAFLIN, JOHN CLAFLIN, EDWARD E. EAMES, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, and William H. Talcott, defendants in error.

And afterwards, to wit, on the third Monday of October, in October term, in the year of our Lord one thousand eight hundred and seventy-six, the said defendants, Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, and William H. Talcott, by Elihu Root, their attorney, freely come here into court and say, that there is no error, either in the
190 records or proceedings aforesaid, or in the giving of the judgment aforesaid, and they pray that the said circuit court of the United States for the southern district of New York, at the city of New York, before the judge thereof, now here, may proceed to examine as well the record and proceedings aforesaid as the matters aforesaid above assigned for error, and that the judgment aforesaid, in form aforesaid given, may be in all things affirmed, &c.

ELIHU ROOT,
Attorney for Defendants in Error.

The following is the opinion of Judge Blatchford:

U. S. district court.

THE UNITED STATES
vs.
HORACE B. CLAFLIN AND OTHERS.

BLATCHFORD, J.:

It is quite clear that the 2d section of the act of March 3d, 1823 (3 U. S. Stat. at Large, 781), must be regarded as having been repealed by sec. 5596 of the Revised Statutes (even if it had not been previously repealed), on the ground that some portion of that act is embraced in the Revised Statutes, the provisions of the first section of that act being embraced in section 3099 of the Revised Statutes, and the provisions of the 2d section of that act not being embraced in any section of the Revised Statutes. The effect of such repeal is to destroy the right of the plaintiffs to recover under said 2d section in respect of any acts done after the enactment of the Revised Statutes. Therefore, counts 7, 9, 11, and 13 of declaration No. 2 are bad.

191 By sec. 5597 of the Revised Statutes it is provided that the repeal of the several acts embraced in the Revised Statutes shall not affect any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal, but all rights and liabilities under said acts shall continue, and may be enforced in the same manner as if said repeal had not been made; and by sec. 5598 it is provided that all offences committed and all penalties or forfeitures incurred under any statute embraced in the Revised Statutes prior to said repeal may be prosecuted and punished in the same manner, and with the same effect, as if said repeal had not been made. Hereupon the question arises, whether the 2d section of the act of 1823, on which the counts for double the value of the imported goods are founded in these cases, was in force at the time of the enactment of the Revised Statutes, or whether it had been superseded and virtually repealed by the enactment of the 4th and other sections of the act of July 18th, 1866 (14 U. S. Stat. at Large, 179). It was decided by the Supreme Court in Stockwell v. The United States (13 Wallace, 531), that the penalty of double the value of the imported goods, imposed by the 2d section of the act of 1823, was not repealed by the 4th or any other section of the act of 1866. This decision was made at the December term, 1871. Yet the 2d section of the act of 1823 is not found in the Revised Statutes, and, as has been shown, must be regarded as having been repealed by Sec. 5596 of the Revised Statutes, even if it were not previously repealed. What is the effect of the omission to include it in the Revised Statutes? Section 5595 of the Revised Statutes declares that the revision embraces the general and permanent statutes which were in force on December first, 1873, as revised and consolidated by the commissioners; and section 5596 declares that all parts of acts passed prior to December first, 1873, which are not contained in the Revised Statutes, have been repealed or superseded by
192 subsequent acts, or were not general and permanent in their nature, and that all acts passed prior to December 1st, 1873, no part of which is embraced in the Revised Statutes, shall not be affected or changed by the enactment of the Revised Statutes. As was pointed out by the circuit court for this district in re Stupp (12 Blatchf., C. C. R., 501, 523), the purport of the foregoing provisions of section 5596 is, that if any portion of a particular act is embraced in any section of the Revised Statutes, the parts of the same act which are not contained in the revision have been repealed or superseded by subsequent acts, or were not general or permanent in their nature, but that if there be an entire permanent and general statute which was in force on the 1st of December, 1873, and no part of it is to be found in the Revised Statutes, it is to be regarded as still in force. As a portion of the act of 1823 is embraced in sec. 3099 of the Revised Statutes, and as the provisions of the second section of that act are not contained in the Revised Statutes, and as those provisions were general and permanent in their nature, it follows that Congress has declared by sec. 5596 that the provisions of the second section of the act of 1823 were repealed or superseded by a subsequent act. This declaration was made by Congress after the decision in Stockwell vs. The United States was made, and in view of that decision; because the only subsequent provisions by law by which the second section of the act of 1823 could have been, or were claimed to have been, repealed or superseded were the provisions of the 4th section of the act of 1866, in connection with the provisions of the 43d section of that act, repealing all parts of acts conflicting with or supplied by the act of 1866, and the provisions

of the fourth section of the act of 1866 are found embodied in sec. 3082 of the Revised Statutes, and in the marginal note of that section the case of Stockwell vs. The United States (13 Wallace, 531) is referred to.

The force of the legislative declaration contained in sec. 5596
193 of the Revised Statutes in respect to this subject has been recognized by the Supreme Court in two cases. In Murdoch vs. City of Memphis (20 Wallace, 590, 617), the question arose as to whether any part of the 25th section of the judiciary act of September 24th, 1789 (1 U. S. Stat. at Large, 85) remained in force after the enactment of the 2d section of the act of February 5, 1867 (14 id., 386), or whether the later section had taken the place of the prior one, there being no express repeal of the prior one. Other provisions of the act of 1789 are incorporated in the Revised Statutes, but the 25th section of that act is not incorporated in them, and the 2d section of the act of 1867 is incorporated in them. The court came to the conclusion that the 25th section of the act of 1789 was technically repealed, and that the 2d section of the act of 1867 had taken its place, although the act of 1867 had no repealing clause, nor any express words of repeal. The opinion of the court then proceeds: "This view is strongly supported by the consideration that the revision of the laws of Congress, passed at the last session, based upon the idea that no change in the existing law should be made, has incorporated with the Revised Statutes nothing but the 2d section of the act of 1867. Whatever might have been our abstract views of the effect of the act of 1867, we are, as to all the future cases, bound by the law as found in the Revised Statutes by the express language of Congress on the subject; and it would be labor lost to consider any other view of the question."

In the case of Smythe vs. Fiske (23 Wallace, 374), 1874, the Supreme Court, in construing certain sections of tariff acts passed in 1842, 1846, and 1864, refers to the manner in which those sections, as reproduced in the Revised Statutes, are worded, and says that such wording is "a legislative declaration that such was the state of the law on the first of December, 1873, that is, prior to the enactment of the Revised Statutes,
and is necessarily a construction of the last clause of the 8th sec-
194 tion of the act of 1864, in accordance with that which we have given to it," and that "it was the declared purpose of Congress to collate all the statutes as they were at that date, and not to make any change in their provisions."

In accordance with these views, it must be held that the omission to enact in the Revised Statutes the 2nd section of the act of 1823, while another portion of that act is enacted in the Revised Statutes, is a legislative declaration by Congress that on the 1st of December, 1873, and prior to the enactment of the Revised Statutes, the 2nd section of the act of 1823 was not in force, but had been repealed and superseded. It could have been repealed or superseded only by the act of 1866; and it must be held that Congress has declared, by statute, that, notwithstanding the decision of the Supreme Court in Stockwell v. The United States, the 2nd section of the act of 1823 was superseded by the act of 1866, and was not in force after the act of 1866 was enacted.

The authority of Congress to declare by statute the existing state of statutory law had been recognized and upheld in the Supreme Court. In Bailey v. Clark (21 Wallace, 284), the question arose as to the meaning of the words "capital employed" by banks or bankers in the 110th section of the internal revenue act of June 30th, 1864, as amended by section 9 of the act of July 13th, 1866 (14 U. S. Stat. at Large, 136), as applicable to questions of taxation which arose in 1869 and 1870. Con-

gress, by section 37 of the act of June 6th, 1872 (17 id., 256), enacted that the words "capital employed" in such 110th section "shall not include money borrowed or received from day to day in the usual course of business from any person not a partner of or interested in the said bank, association, or firm." In reference to this enactment, the court says: "This enactment was evidently intended to remove any doubt previously existing as to the meaning of the statute, and declare its true construction and meaning. Had it been intended to apply only to cases subsequently arising, it would, undoubtedly, have so provided in terms."

195 The question thus presented, as to whether causes of action falling within the terms of the second section of the act of 1823, and which arose prior to the enactment of the Revised Statutes on the 22d of June, 1874, can be prosecuted on or after the latter date, has been heretofore ruled by me in favor of such prosecution, on the ground that the Supreme Court had held that the act of 1866 did not repeal the second section of the act of 1823. But the views above presented as to the effect of section 5596 of the Revised Statutes, in the particulars referred to, were not as fully considered as they now have been. It follows that all the odd-numbered counts in both of the declarations must be held bad.

As to the even-numbered counts, all those in suit No. 1, and counts 2, 4, and 6 in suit No. 2, are founded on section 2 of the act of 1866, while counts 8, 10, 12, and 14, in suit No. 2, are founded in sec. 3082 of the Revised Statutes. These sections are substantially identical. It was decided by the Supreme Court in Stockwell v. The United States that the 4th section of the act of 1866 was designed to punish as a crime that which before had subjected an offender to only civil liability or quasi-civil liability. Besides the forfeiture of the offending merchandise, the only penalty imposed is that the offender shall be fined in a sum not exceeding $5,000 nor less than $50, or be imprisoned for any time not exceeding two years, or both. This fine is manifestly a fine not to be recovered by a civil action, but to be imposed after a conviction on a trial for a crime, as a punishment for which the court may in its discretion inflict imprisonment, either with or without the imposition of a fine. No such imprisonment can be inflicted as the result of a civil action.

Moreover, this is an action of debt, and in each of the even-numbered counts the plaintiffs claim the sum of $5,000 as a debt. But the statute does not impose a penalty or fine of $5,000, or of any other definite sum, or of any sum which can be reduced to a certainty otherwise than

196 by the discretion of the court in fixing such sum after a verdict on a trial. There can be no verdict for any definite sum. Debt lies only when a sum certain is due to the plaintiff, or a sum which can be reduced to a certainty, so as to form the basis of a verdict in favor of the plaintiff for a sum certain.

It follows that all the even-numbered counts are bad.

The demurrers are sustained.

GEORGE BLISS,
Dist. Att'y, for the U. S.

W'M M. EVARTS & E. ROOT,
For the Def'ts.

Printed matter correct.
Nov. 13, 1876.

ELIHU ROOT,
Att'y for Def't in Error.

197 At a stated term of the circuit court of the United States of America, for the southern district of New York, in the second circuit, held at the United States court rooms in the city of New York, on Monday the twentieth day of November, in the year of our Lord one thousand eight hundred and seventy-six.

Present, the honorable Alexander S. Johnson, circuit judge.

THE UNITED STATES
vs.
HORACE B. CLAFLIN ET ALS.

THE SAME
vs.
THE SAME.

The argument in the above-entitled causes, upon writ of error to the district court of the U. S. for the southern district of New York, coming on to be heard—

Mr. George Bliss, United States district attorney is heard on behalf of plaintiff in error.

Mr. Elihu Root is heard in behalf of defendants in error.

Mr. William M. Evarts is heard in behalf of defendants in error.

Mr. Bliss closes in behalf of plaintiff in error.

Curia advisar vult.

198 U. S. cir. court, so. dis't of N. York.

UNITED STATES
vs.
CLAFLIN ET AL. } Nos. 1 & 2.

Johnson, J.:

After examining the case of Stockwell vs. The United States (13 Wall, 531) I am constrained to think that the court did not intend to hold that the second section of the act of 1823, then in question, was not to any intent repealed by the 4th section of the act of 1866, but only that no repeal was thus effected which took away the right of the United States to proceed under the former section upon a cause of action which arose before the act of 1866 took effect. That was the case which stood for judgment as matter of fact, and that was the limitation stated at the end of the prevailing opinion of the Supreme Court. The general tenor of the argument would seem to lead to the broader conclusion
199 that no repeal in any sense was effected by the act of 1866; but this rather strengthens the force of the limitation upon the conclusion, which was expressed, certainly not by any accidental phrase in the opinion of the court. It is true that we are left without any indication of the ground of the discrimination. That however is not necessary to be ascertained for the purpose of the present case; for so far as the question of the repeal of the act of 1823 may be supposed to affect transactions occurring before the passage of the Revised Statutes & after that of the act of 1866, that question seems to be controlled by the provisions of the Revised Statutes. In the views expressed by Judge Blatchford & upon the grounds stated by him on this point I concur. In this connection it ought to be observed that quite evidently the views expressed by Judge Blatchford were those entertained by the

commissioners to revise the statutes & by the Congress which enacted them.

200 The commissioners reported to Congress, in their draft of the revision, both § 4 of 1866 and § 2 of 1823, consolidated into one section. "Revision of the United States Statutes, as drafted by the commissioners appointed for that purpose." Title XXXVI, ch. X, § 636, vol. 2, p. 1480.

This appears to have been done by the commissioners, not because they so construed the law, but because of the supposed effect of the Stockwell case, to which they refer in a foot-note to the proposed section.

The section, as reported the revisers, is as follows (it is accompanied by a note stating that the words in italics are new, and the words in brackets are found in the existing law, but are recommended to be omitted):

Penalty for fraudulent importations. 18 July, 1866. Ch. 201, §4, vol. 14, p. 179, 17 How., 85; 2 Blatchf., 127; 5 Blatchf., 427; 13 Wall, 531.

SEC. 636. If any person shall fraudulently or knowingly bring into the United States, or assist in so doing, any merchandise, contrary to law, or shall receive, conceal, buy, sell, or in any manner facilitate the transportation, concealment, or sale of such merchandise

201 after importation, knowing the same to have been imported contrary to law, *double the value of* such merchandise shall be forfeited, [and] *or* the offender shall [on conviction thereof before any court of competent jurisdiction, be fined in any sum not exceeding five thousand dollars, nor less than fifty dollars, or be imprisoned for any time not exceeding two years, or both, at the discretion of such court] *be punishable by a fine of not more than five thousand dollars nor less than fifty dollars, or by imprisonment for not more than two years, or both.*

The reviser's foot-note to this section is as follows:

"Section 2 of the act of 3 March, 1823, Ch. 583, Stat. at L., 781, is substantially incorporated in the text pursuant to the decision in 13 Wall, 531. It provided that if any person or persons shall receive, conceal, or buy any goods, wares, or merchandise, knowing them to have been illegally imported into the United States, and liable

202 to seizure by virtue of an act in relation to the revenue, such person or persons shall, on conviction thereof, forfeit and pay sum double the amount or value of *of* the goods, wares, or merchandise so received, concealed, or purchased."

Congress, with the whole subject thus fully spread before it, and the question of the scope and effect of the decision in the Stockwell case, thus fairly and formally presented, struck out from this proposed section all that was incorporated into it from the act of 1823, and left in § 3082 of the Revised Statutes only the provisions of the act of 1866, with slight verbal alterations.

Upon the other sets of counts I do not think it necessary to add anything.

The judgment must be affirmed.

(Endorsed:) U. S. cir. court so. dist. of N. York. United States

203 vs. Claflin. No's 1 & 2. Opinion for aff'm'ce. Johnson, cir. j. E. & A. D. No. 2, p. 377. Filed Nov. 29th, 1876.

204 Circuit court of the United States for the southern district of New York. Of October term, in the year one thousand eight hundred and seventy-six.

THE UNITED STATES OF AMERICA, PLAINTIFFS in error,
vs.
HORACE B. CLAFLIN, JOHN CLAFLIN, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, & William H. Talcott, defendants in error.

In error to the district court of the United States for the southern district of New York.

This cause came on to be heard on the transcript of the record from the district court of the United States for the southern district of New York, and was argued by counsel.

On consideration whereof it is now here ordered and adjudged
205 by this court that the judgment of the said district court in this cause be, and the same is hereby, in all things affirmed.

ALEX. S. JOHNSON, *Cir. J.*

(Endorsed:) U. S. circuit court. United States vs. Horace B. Claflin. Judgment. Filed May 8, 1877.

206 Supreme Court of the United States. Of October term, in the year of our Lord one thousand eight hundred and seventy-seven.

THE UNITED STATES OF AMERICA, PLAINTIFFS in error,
ag'st
HORACE B. CLAFLIN, JOHN CLAFLIN, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, and William H. Talcott, defendants in error.

Afterwards, to wit, on the second Monday of October, in the same term, before the justices of the Supreme Court of the United States, at the Capitol, in the city of Washington, comes the said The United States of America, by Stewart L. Woodford, their attorney, and say that in the record and proceedings there is manifest error in this, to wit:
207 that by a decision filed on the 29th day of November, 1876, the circuit court of the United States for the southern district of New York affirmed a decision of the judge of the district court of the United States for the southern district of New York, filed on 29th March, 1876, which sustained the demurrer interposed by the defendants in error above named to the declaration of the plaintiffs in error above named, and upon which decision judgment was entered on the 8th May, 1877, in the office of the clerk of the circuit court of the United States for the southern district of New York, affirming the judgment entered upon the decision of the judge of the district court, on the 5th April, 1876, in the office of the clerk of the district court of the United States, sustaining said demurrer.

Whereas the said judgment of the judge of the district court of the United States should have been reversed and the said demurrer overruled and judgment rendered in favor of the United States.

208 And the said United States of America pray that the judgment aforesaid may be reversed, annulled, and altogether held for

nought, and that they may be restored to all things which they have lost by occasion of the said judgment.

STEWART L. WOODFORD,
United States Attorney for Plaintiff in Error.

(Endorsed:) U. S. Supreme Court. The United States of America, plaintiffs in error, against Horace B. Claflin & als., def'ts in error. Assignment of error. Filed May 24, 1877.

209 UNITED STATES OF AMERICA, *ss:*

To Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, and William H. Talcott, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States, to be holden at Washington, on the second Monday of October, eighteen hundred and seventy-seven, pursuant to a writ of error, filed in the clerk's office of the circuit court of the United States for the southern district of New York, wherein the United States of America are plaintiffs, and you are defendant in error, to show cause, if any there be, why the judgement in the said writ of error mentioned should not be corrected and speedy justice should not be done to the parties in that behalf.

Witness the honorable Alexander S. Johnson, judge of the circuit court of the United States for the southern district of New York, this twenty-fourth day of May, in the year of our Lord one thousand eight hundred and seventy-seven.

ALEX. S. JOHNSON,
Cir. Judge.

210 (Indorsed:) U. S. Supreme Court. The United States of America, plaintiff in error, against Horace B. Claflin & als., defendant' in error. Citation.

Due & timely service of the within is hereby admitted. 24 May, '77. E. & A. D., No. 3, p. 3.

ELIHU M. ROOT,
Att'y for Def'ts.

U. S. circuit court. Filed May 24, 1877. John I. Davenport, clerk.

(Indorsement on cover:) No. 389. The United States, plaintiffs in error, vs. Horace B. Claflin, John Claflin, Edward E. Eames, Horace J. Fairchild, William S. Dunn, Dexter N. Force, Daniel Robinson, & William H. Talcott. S. New York C. C. U. S. Filed 7th July, 1877.

In the Supreme Court of the United States.

OCTOBER TERM, 1878.

THE UNITED STATES
vs.
HORACE B. CLAFLIN AND OTHERS.
(Two cases.)
} Nos. 388 and 389.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF NEW YORK, OCTOBER TERM, 1876

BRIEF FOR THE UNITED STATES.

In the Supreme Court of the United States.

OCTOBER TERM, 1878.

THE UNITED STATES
vs.
HORACE B. CLAFLIN AND OTHERS.
(Two cases.)
} Nos. 388 and 389.

In error to the Circuit Court of the United States for the southern district of New York. October Term, 1876.

BRIEF FOR THE UNITED STATES.

These cases were brought originally in the United States district court, and raise the same questions of law.

The United States contend in both that certain fraudulent importations of silk to a large amount having been made at the port of New York, at various intervals from December, 1871, to November, 1874, the defendants, knowing the same, *received, bought, and concealed* such silks, &c., thereby making cases, as is submitted, of an infraction of the provisions of the act of 1823, c. 58, § 2, or of that of 1866, c. 201, § 4.

In both cases the United States, in the *first* and other *alternate odd-numbered* counts, after stating certain illegal importations of silk goods running, in the former

case from February, 1874, to November, 1874, and in the latter from December, 1871, to September, 1873, *declare* in *debt* for a penalty of double their value. In the *second* and other *alternate even-numbered* counts, after a like statement as to importations, they declare for the penalty given by the act of 1866, or section 3082 of the Revised Statutes which is substantially a reproduction of the former. [Counts 8, 10, 12, and 14 of case No. 388 rely upon section 3082, and the other even-numbered counts in both cases, upon the act of 1866.]

The defendants demurred to both declarations, and these demurrers having been sustained in the district court, such judgments were subsequently affirmed in the circuit court, and thereupon have been brought here.

The statutory provisions important in this case, are the following:

1. *Act of* 1823, *c.* 58, § 2: "That if any person or persons shall receive, conceal, or buy any goods, wares, or merchandise, knowing them to have been illegally imported into the United States and liable to seizure by virtue of any act in relation to the revenue, such person or persons shall on conviction thereof forfeit and pay a sum double the amount or value of the goods, wares, or merchandise so received, concealed, or purchased." (3 Stats., 781.)

2. *Act of* 1866, *c.* 201, § 4: "That if any person shall fraudulently or knowingly import or bring into the United States, or assist in so doing, any goods wares, or merchandise, contrary to law, or shall receive, conceal, buy, sell, or in any manner facilitate the transportation, concealment, or sale of such goods, wares, or merchandise, after their importation, knowing the same to have been imported contrary to law, such goods, wares, and merchandise shall be forfeited, and he or she shall, on conviction thereof before any court of competent jurisdiction, be fined in any sum not exceeding five thousand dollars nor less than fifty

dollars, or be imprisoned for any time not exceeding two years, or both, at the discretion of such court; and in all cases where the possession of such goods shall be shown to be in the defendant, or where the defendant shall be shown to have had possession thereof, such possession shall be deemed evidence sufficient to authorize conviction, unless the defendant shall explain the possession to the satisfaction of the jury." (14 Stats., 179.)

3. *Revised Statutes, sec.* 3082 [reproducing the above act of 1866]: "If any person shall fraudulently or knowingly import or bring into the United States, or assist in so doing, any merchandise, contrary to law, or shall receive, conceal, buy, sell, or in any manner facilitate the transportation, concealment, or sale of such merchandise after importation, knowing the same to have been imported contrary to law, such merchandise shall be forfeited and the offender shall be fined in any sum not exceeding five thousand dollars nor less than fifty dollars, or be imprisoned for any time not exceeding two years, or both. Whenever, on trial for a violation of this section, the defendant is shown to have or to have had possession of such goods, such possession shall be deemed evidence sufficient to authorize conviction, unless the defendant shall explain the possession to the satisfaction of the jury."

4. *Revised Statutes, sec.* 13 [originally the act of 1871, ch. 71, s. 4; 16 Stats., 432]: "The repeal of any statute shall not have the effect to release or extinguish any penalty, forfeiture, or liability incurred under such statute, unless the repealing act shall so expressly provide, and such statute shall be treated as still remaining in force for the purpose of sustaining any proper action or prosecution for the enforcement of such penalty, forfeiture, or liability."

5. *Revised Statutes, sec.* 5595: "The foregoing seventy-three titles embrace the statutes of the United States general and permanent in their nature, in force on the 1st day of December one thousand eight hundred and seventy three, as revised and consolidated by commissioners appointed under an act of Congress, and the

same shall be designated and cited as The Revised Statutes of the United States."

Sec. 5596: "All acts of Congress passed prior to said first day of December one thousand eight hundred and seventy-three, any portion of which is embraced in any section of said revision, are hereby repealed, and the section applicable thereto shall be in force in lieu thereof; all parts of such acts not contained in such revision, having been repealed or superseded by subsequent acts, or not being general and permanent in their nature: *Provided*, That the incorporation into said revision of any general and permanent provision, taken from an act making appropriations, or from an act containing other provisions of a private, local, or temporary character, shall not repeal, or in any way affect any appropriation, or any provision of a private, local or temporary character, contained in any of said acts, but the same shall remain in force; and all acts of Congress passed prior to said last-named day no part of which are embraced in said revision, shall not be affected or changed by its enactment."

Sec. 5597: "The repeal of the several acts embraced in said revision, shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal, but all rights and liabilities under said acts shall continue, and may be enforced in the same manner, as if said repeal had not been made; nor shall said repeal, in any manner affect the right to any office, or change the term or tenure thereof."

Sec. 5598: "All offenses committed, and all penalties or forfeitures incurred under any statute embraced in said revision prior to said repeal, may be prosecuted and punished in the same manner and with the same effect, as if said repeal had not been made."

For error in each case is assigned:

1. The judgment that the second section of the act of 1823 was repealed by the act of 1866.

2. The ruling that a civil action of debt is not maintainable upon the act of 1866.

3. That judgment has been given for the defendants.

1. We assign for error—the judgment that the second section of the act of 1823 was repealed by the act of 1866.

The learned judges below recognized the authority of the decision of this court in this case Stockwell *vs.* The United States (13 Wallace, 531), in which at December term, 1871, it was held that the act of 1866 did not repeal the second section of that of 1823; but they argue that inasmuch as the Revised Statutes *have brought forward a part of the act of* 1823, *and omitted its second section*, and have at the same time reproduced the act of 1866, therefore, by virtue of the provisions of sec. 5596 above, the second section of the act of 1823 is declared by Congress to have been repealed, and, there being no other act previous to the Revised Statutes that could have had that effect excepting the act of 1866, it must be that Congress has determined, contrary to the decision of the Supreme Court, that the act of 1866 did repeal that of 1823: Also that such determination by Congress is competent under the circumstances, the case being one of no more than *a remission* by Congress of all the rights of the United States growing out of the principle of the Stockwell decision; *q. d.* waiving all rights under the principle of the Stockwell case, the United States claim no penalties under the act of 1823 since the date of the passage of the act of 1866, or hereafter.

It is admitted that as part of the act of 1823 has been reproduced in the Revised Statutes, Congress has pro-

nounced that the second section thereof, which is omitted, has been repealed. This is of course only a *legislative* declaration. Of its own proper force, the provision is only prospective. It is true that Congress assigns as a reason for the repeal, "all parts of such acts not contained in such revision having been repealed, or suspended by subsequent acts," *i. e.*, acts subsequent to the repealed act and previous to this revisal.

That *reason*, however, adds nothing to the effect of the repeal just before declared; and is inserted to maintain the consistency of the character of the revisal, as a work which presents the statutory law *as it was* on the 1st day of December, 1873, *without amendment.*

So far, then, as the proper force of the revisal goes, the act of 1823 was repealed *then.* Admitting that under the circumstances it would have been competent for the revisal to declare that the act of 1823 had been repealed by that of 1866 (or in other words as far back as at the date of that act), the reply is that there are no words expressive of such an intention. The *notification*, as it were, that the reader will find that the parts of statutes that are omitted *have been previously repealed*, is a mere statement of a supposed fact which, here and there amidst so much matter, may turn out to be erroneous, and if so, is made good by Congress only for the time to come, by the words, "*are hereby repealed.*" After such notification the question whether what has been left out has been repealed *by some previous statute*, is as much a mere judicial question as before; any one who asserts a particular statute to be that previous repealing statute has to establish his proposition by the same arguments as are generally resorted to in such cases; *i. e.*, by arguments drawn from express terms of repeal, a complete contradiction in substance, or the like.

There being no doubt, therefore, that the act of 1823, except so far as found in the revisal, has been repealed thereby, and it being admitted that in making such repeal Congress acted upon the belief that the parts omitted had already been repealed by some act "subsequent" thereto, the question is, how it can be determined that such act was the act of 1866.

From a judicial point of view it seems that nothing can be more certain than that the act of 1866 is not the repealing act here required. Because that point has been actually so determined by the Supreme Court of the United States in Stockwell *vs.* The United States (13 Wallace, 531). Whatever therefore may be thought as matter of speculation of the incompetency of other *subsequent* statutes to repeal that of 1823, there is as to none of them the amount of assurance which exists as regards that of 1866—for as to none of them has such incompetency been judicially ascertained.

If the decision in Stockwell *vs.* The United States be questioned in the present case, the counsel for the United States rely upon the reasoning in the Opinion of the court, as reported *ubi supra.*

2 and 3. The second and third assignments of errors are respectfully submitted without argument.

S. F. PHILLIPS,
Solicitor-General.

Supreme Court of the United States.

Nos. 388 and 389.

THE UNITED STATES, Plaintiffs in Error,

vs.

HORACE B. CLAFLIN and others, Defendants in Error.

BRIEF FOR DEFENDANTS IN ERROR.

First Point.—The declarations in these two cases contain two independent sets of counts, framed upon different statutes of the United States. The first and subsequent counts designated by odd numbers are framed upon section 2 of the act of 1823, ch. 58. The second and subsequent counts designated by even numbers are framed upon section 4 of the act of 1866, ch. 201, except that the counts 8, 10, 12, and 14, in case No. 388, are framed upon section 3082 of the Revised Statutes, as being upon transactions, in date, since the Revised Statutes became operative.

The brief of the United States does not attempt to support the counts framed under section 4 of the act of 1866. A perusal of that section shows that no civil action can be maintained for the *fines* imposed, in the discretion of the court, as alternative for, or cumulative with, imprisonment as the punishment denounced on conviction for the crime assigned in that section.

The brief observations of the learned judges of the courts

below, on this point, require neither comment nor addition, and fully justify the United States in abandoning the counts under the act of 1866.

Opinion in District Court, Blatchford, J., Record, 389; fols. 195, 196.

Opinion in Circuit Court, Johnson, J., fol. 202.

The transactions upon which the counts Nos. 7, 9, 11, and 13, in record No. 388, are assigned, occurred subsequent to June 22, 1874, the actual date of the enactment of the Revised Statutes, and, confessedly, are bad, as the second section of the act of 1823, (if at all in force since the passage of the act of 1866,) was repealed by the Revised Statutes.

But if the effect of section 5595 of Revised Statutes be to repeal, *as of December* 1, 1873, all previous provisions of law not included in the Revised Statutes, then counts Nos. 1, 3, and 5 in this record are also bad, and so the whole declaration in record No. 388 is bad.

Section 5595 reads: "The foregoing seventy-three titles embrace the statutes of the United States, general and permanent in their nature, in force on the 1st day of December, 1873," &c.

SECOND POINT.—The subject, then, before the court is reduced to this: Can the counts framed upon the second section of the act of 1823, and assigned, as they all are, UPON TRANSACTIONS SUBSEQUENT TO THE ACT OF 1866, be maintained?

The importations brought in question in these suits commence with December, 1871, and unless the second section of the act of 1823 was in force, *as an operative provision of law ruling those subsequent transactions*, the counts are all bad.

Both the District and the Circuit Court held that this section of the act of 1823 was not operative upon transac-

tions occurring after the act of 1866 was passed, and that the counts, therefore, were all bad. If this point be given for the defendants by this court, it disposes of the case, and will be first considered.

THIRD POINT.—The second section of the act of 1823 was repealed by the fourth section of the act of 1866, so far as subsequent transactions falling within the operation of the latter act are concerned.

First. This question is wholly open in this court. The case of United States *v.* Stockwell, (13 Wall., 531,) having passed only upon the question whether the act of 1866 had abrogated the accrued rights of the United States to forfeitures under the act of 1823, and is so limited in the opinion of the concurring majority of the court.

13 Wall., pp. 551, 552.

It is true, that the reasoning of the majority opinion indicates *grounds of decision* upon the narrow question before the court, which, if insisted upon, might carry weight in determining the independent question now presented. But whether it would or should do so, is included within the present contention.

Second. The doctrine that a repeal of statutory penalties or forfeitures, in whatever form, for the future, operates their destruction in the past, unless they be expressly saved, is an inferential and artificial conclusion from the principal and undisputed result of the repeal of the statute as a continuing and operative law. It is a question debatable upon grounds which favor or oppose this *retroactive* effect, but which have no application to the question of future repeal.

This distinction is not only familiar, but is recog-

nized in the final expression of the opinion of the court. The court say:

"Our opinion, then, is that the second section of the act of 1823 was not repealed by the act of 1866; *certainly not so as to affect this suit, brought to enforce liabilities incurred before the later act was passed.*"

13 Wall., p. 552.

Third. The facts under which the question of retroactive subversion of rights accrued under the old law was presented to the court, were these:

The offense under the act of 1823 was completed in 1863 and 1864. The act of 1866 expressly saved only "any action, or proceeding, or indictment pending at the time this act shall take effect." (Sec. 44.) The action in Stockwell's case was not brought till 1868.

An act which would have superseded the whole controversy on this point was not brought to the notice of the court; and it seems to have an important bearing upon the question of Congressional confirmation of the repeal, as defendants claim it, to be hereafter discussed.

The act of February 18, 1867, provides that the act of 1866 "shall be so construed as not to affect any right of suit or prosecution which may have accrued under any prior acts of Congress repealed or supplied by said act previous to July 18, 1866; and all such suits or prosecutions as have been or shall be commenced under such prior acts, for acts committed previous to July 18, 1866, shall be tried and disposed of, and judgment or decree executed as if said act of July 18, 1866, had not been passed, anything therein contained to the contrary notwithstanding."

In fact, therefore, the judgment of the court, that the *action* in Stockwell's case was saved, does not need to depend upon the reasoning, looking to a conclusion

that the second section of the act of 1823 was itself still in force. The comprehensive saving by this statute of 1867 covers the action in Stockwell's case.

This act of 1867 certainly removes any inference from the incompleteness of the saving clause of the statute of 1866, that the second section of the act of 1823 was not intended to be superseded at all by the act of 1866.

Fourth. The opinion of Mr. Justice Field, in which Justices Miller and Bradley concurred, (Justice Nelson not sitting in the case,) is respectfully referred to, as a complete presentation of the argument that the second section of the act of 1823 was repealed, *in its future operation*, by the fourth section of the act of 1866.

It is submitted that its reasons, though not accepted by the majority of the court as adequate to maintain the *retroactive* repeal, are quite sufficient to show the continued operation of the earlier act to have been superseded by the later.

13 Wall., pp. 553–557.

FOURTH POINT.—This court, in a later case, seems to have rejected the view, in which the reasoning of Mr. Justice Strong is rooted, that the recovery under section 2 of the act of 1823 is not the enforcement of a penalty for an offense, but of indemnity to the government for an injury.

In *Chaffee* v. *United States* (18 Wall., 516) this court seem to construe a similar statute according to the view of Mr. Justice Field in the Stockwell case.

The Internal Revenue act of June 30, 1864, sec. 48, provides "That any person who shall have in his possession goods subject to duty, for the purpose of selling the same with the design of avoiding payment of the duties imposed

nized in the final expression of the opinion of the court. The court say:

"Our opinion, then, is that the second section of the act of 1823 was not repealed by the act of 1866; *certainly not so as to affect this suit, brought to enforce liabilities incurred before the later act was passed.*"

13 Wall., p. 552.

Third. The facts under which the question of retroactive subversion of rights accrued under the old law was presented to the court, were these:

The offense under the act of 1823 was completed in 1863 and 1864. The act of 1866 expressly saved only "any action, or proceeding, or indictment pending at the time this act shall take effect." (Sec. 44.) The action in Stockwell's case was not brought till 1868.

An act which would have superseded the whole controversy on this point was not brought to the notice of the court; and it seems to have an important bearing upon the question of Congressional confirmation of the repeal, as defendants claim it, to be hereafter discussed.

The act of February 18, 1867, provides that the act of 1866 "shall be so construed as not to affect any right of suit or prosecution which may have accrued under any prior acts of Congress repealed or supplied by said act previous to July 18, 1866; and all such suits or prosecutions as have been or shall be commenced under such prior acts, for acts committed previous to July 18, 1866, shall be tried and disposed of, and judgment or decree executed as if said act of July 18, 1866, had not been passed, anything therein contained to the contrary notwithstanding."

In fact, therefore, the judgment of the court, that the *action* in Stockwell's case was saved, does not need to depend upon the reasoning, looking to a conclusion

that the second section of the act of 1823 was itself still in force. The comprehensive saving by this statute of 1867 covers the action in Stockwell's case.

This act of 1867 certainly removes any inference from the incompleteness of the saving clause of the statute of 1866, that the second section of the act of 1823 was not intended to be superseded at all by the act of 1866.

Fourth. The opinion of Mr. Justice Field, in which Justices Miller and Bradley concurred, (Justice Nelson not sitting in the case,) is respectfully referred to, as a complete presentation of the argument that the second section of the act of 1823 was repealed, *in its future operation*, by the fourth section of the act of 1866.

It is submitted that its reasons, though not accepted by the majority of the court as adequate to maintain the *retroactive* repeal, are quite sufficient to show the continued operation of the earlier act to have been superseded by the later.

13 Wall., pp. 553–557.

FOURTH POINT.—This court, in a later case, seems to have rejected the view, in which the reasoning of Mr. Justice Strong is rooted, that the recovery under section 2 of the act of 1823 is not the enforcement of a penalty for an offense, but of indemnity to the government for an injury.

In *Chaffee* v. *United States* (18 Wall., 516) this court seem to construe a similar statute according to the view of Mr. Justice Field in the Stockwell case.

The Internal Revenue act of June 30, 1864, sec. 48, provides "That any person who shall have in his possession goods subject to duty, for the purpose of selling the same with the design of avoiding payment of the duties imposed

thereon, shall be liable to a penalty of $500, *or not less than double the amount of duties* fraudulently attempted to be evaded."

13 Stat., 240.

According to the reasoning of Mr. Justice Strong in the Stockwell case, this imposition of double the amount of duties under the statute would be not a penalty for an offense, but compensation in the nature of indemnity to the government.

It is this view of the double-value provision of the act of 1823 upon which alone he deems the act of 1866 cumulative, and not a repeal.

An action of debt was brought to recover double the amount of duties under the Internal Revenue statute above cited. There were four defendants. One defendant died. One had judgment in his favor. Judgment went against the other two upon the plea of *nil debet*, and they moved in arrest, on the ground that judgment in debt could not be against less than all the defendants.

The Solicitor-General of the United States took the position, that "the action being *debt upon a penal statute* against three, two only of whom are found indebted, judgment may well be given against the other two"; citing cases decided upon strictly penal statutes. The court sustain this position, in the following language:

"*The action for debt lies for a statutory penalty*, because the sum demanded is certain; but though in form *ex contractu*, it is founded in fact upon a tort. The necessity of establishing a joint liability in such cases does not, therefore, exist; it is sufficient if the liability of any of the defendants be shown. Judgment may be entered against them, and in favor of the others, whose *complicity in the offense for which the penalty is prescribed* is not proved, precisely as though the action were in form as well as in substance *ex delicto*."

The effect of the fourth section of the act of 1866, to repeal a section of an earlier Revenue act not so clearly *in pari materia* as the second section of the act of 1823, was considered by Mr. Justice Nelson, and the repeal sustained.

United States *v.* Nolton, 5 Blatch., 428.

That the forfeiture of double values under the act of 1823 was a *punishment for an offense*, was distinctly held by Judge Blatchford, after a full discussion of Stockwell's case.

United States *v.* Tilton, 7 Ben., 306, 312.

Indeed, it is difficult to uphold this deprivation of property by forfeitures and penal recoveries, under the guaranties of the Constitution, except as punishment for offenses against the United States.

The United States cannot fix arbitrarily its own measure of indemnity, or compensation for property injuries, without encroaching upon the exemption of private property from public appropriation, and the right of trial by jury.

FIFTH POINT.—If to the majority of the court it seemed an argument against the retroactive appeal claimed, that, from the infirmity of the saving clause past offenses would go unpunished, we may insist with much stronger reason upon the enormous oppression of punishment threatened by the double operation of the two statutes for the same acts.

Thus, from the year 1823 to 1866, it was considered sufficiently punitive and protective to forfeit *double values* for the secondary offense of receiving, concealing, or buying goods illegally imported. This might well be, for the usual forfeiture for the primary or principal offense of illegal importation was simple forfeiture.

In 1866, the policy of the severer personal infliction of heavy fines and long imprisonment, *with single forfeiture*, is applied to confessedly the same offense which had been

punished before by *double forfeiture*. As the punishments of both statutes are aimed at "*smuggling*," it is probable that in ninety-nine cases out of a hundred the fine of $5,000 would exceed the second forfeiture of the prior statute, to say nothing of the imprisonment.

The question, then, is, in construing the legislative intent, is the new and severer statute a replacement of the old and severe statute, or are its forfeitures, fines, and imprisonments heaped upon the old forfeitures, already in double measure?

When the Revisers undertook to frame a section which should recognize the two statutes as in force together, (in deference to the intimations of this court in Stockwell's case,) it was too much for them. They *omitted* the forfeiture of the act of 1866, and recommended that its fine and imprisonment should not be *added* to the double forfeiture of the act of 1823, but should be an alternative punishment only.

Congress decisively disposed of the matter by retaining the fourth section of the act of 1866 as the only provision of law in force, and omitting the second section of the act of 1823 as already repealed.

But if both statutes are in force, their penalties are cumulative, not alternative. It is vain to say that both statutes would not be enforced at the same time for the same acts. These very defendants, the firm of H. B. Claflin & Co., among the most reputable and valuable citizens, are now pursued for the forfeitures of the statute of 1823 by these actions, and for the forfeiture and punishments of the statute of 1866 by indictments.

SIXTH POINT.—The Revision of the Statutes omits the second section of the act of 1823, and retains the fourth section of the act of 1866.

Upon the scheme of the Revision, which is neither to annul nor enact, but to systematize statutes in force unre-

pealed, this action of Congress solves the controversy, and declares the legislative intent to have been to replace the second section of the act of 1823 by the fourth section of the act of 1866.

This omission was made in view of the fourth section of the act of 1866, and of the decision of the Supreme Court in the Stockwell case, and upon full consideration of their effect.

The commissioners appointed to revise the statutes pursuant to chapter 140 of the laws of 1866, (14 Statutes at Large, 74,) reported to Congress, in their draft of the revision, both section 4 of 1866, and section 2 of 1823, consolidated into one section.

> "*Revision of the United States Statutes, as drafted by the commissioners appointed for that purpose*," *title* ***XXXVI***, *ch.* ***X***, *sec.* 636, *vol.* 2, *p.* 1480.

This appears to have been done by the commissioners, not because they so construed the law, but because of the supposed effect of the *Stockwell case*, to which they refer in a foot-note to the proposed section.

The section, as reported by the revisers, is as follows (it is accompanied by a note stating that the words in *italics* are new, and the words in brackets are found in the existing law, but are recommended to be omitted):

"SEC. 636. If any person shall fraudulently or knowingly bring into the United States, or assist in so doing, any merchandise, contrary to law, or shall receive, conceal, buy, sell, or in any manner facilitate the transportation, concealment, or sale of such merchandise after importation, knowing the same to have been imported contrary to law, *double the value of* such merchandise shall be forfeited, [and] *or* the offender shall [on conviction thereof before any court of competent jurisdiction, be fined in any sum not exceeding five thousand dollars, nor less than fifty dollars, or be

imprisoned for any time not exceeding two years, or both, at the discretion of such court] *be punishable by a fine of not more than five thousand dollars nor less than fifty dollars, or by imprisonment for not more than two years, or both.*"

The revisers' foot-note to this section, is as follows:

"Section 2 of the act of March 3, 1823, ch. 583, Stat. at L. 781, is substantially incorporated in the text pursuant to the decision in 13 Wall., 531. It provided 'that if any person or persons shall receive, conceal, or buy any goods, wares, or merchandise, knowing them to have been illegally imported into the United States, and liable to seizure by virtue of any act in relation to the revenue, such person or persons shall, on conviction thereof, forfeit and pay a sum double the amount or value of the goods, wares, or merchandise so received, concealed, or purchased.'"

Congress, with the whole subject thus fully spread before it, and the question of the scope and effect of the decision in the Stockwell case thus fairly and formally presented, struck out from this proposed section all that was incorporated into it from the act of 1823, and retained the fourth section of the act of 1866, which now appears as section 3082 of the Revised Statutes.

The learned Judge Blatchford considers this action of Congress as a legislative declaration of the legislative intent of the act of 1866, and as settling the question of its effecting a repeal of the act of 1823. (Record, 389; fols. 191-195.) And the learned Judge Johnson, on appeal, concurs in this opinion. (Id., fols. 199–202.)

The decisions of this court sustain this view of the effect of such action of Congress and of its competency.

Murdock *v.* Memphis, 20 Wall., 590, 617.
Smythe *v.* Fisk, 23 Wall., 374, 382.
Bailey *v.* Clark, 21 Wall., 284.

In a case arising in Boston, the judge of the District

Court has differed from Judges Johnson and Blatchford as to the effect of the Revised Statutes in the repealing clause of section 5596.

He takes a distinction, that this section embodies an "*opinion*" of Congress that the act of 1866 repealed that of 1823, and not an enactment of such legislative intent. As this declaratory "opinion" is in the form of an enactment, (and not of Congressional debate,) it is difficult to appreciate the distinction of the learned judge.

The plain meaning and effect of this clause of section 5596, are, that it is not the present will of Congress to change laws in existence, but to declare, authoritatively, what are and what are not in force, and to so enact. Manifestly, in such action, the "opinion" of Congress is law.

The full expression of Judge Lowell's criticism, probably, would be that the "opinion" of Congress, in this particular, was erroneous, and ought not to have become law.

United States *v.* Jordan, 2 Low., 542, 543.

SEVENTH POINT.—All the counts, in both declarations, are fatally defective, because in none of them it is charged that the defendants had any *actual intention to defraud* the United States.

This intent is made, by the Moiety Repeal Act, an essential element of every possible cause of civil action on the part of the government, under the statutes upon which these declarations proceed. The provision is as follows: "That in all actions, suits, and proceedings in any court of the United States, now pending or hereafter commenced, or prosecuted to enforce or declare the forfeiture of any goods, wares, or merchandise, or to recover the value thereof, or any other sum alleged to be forfeited by reason of any violation of the provisions of the customs-revenue laws, or any

of such provisions, in which action, suit, or proceeding an issue or issues of facts shall have been joined, it shall be the duty of the court on the trial thereof to submit to the jury, as a distinct and separate proposition, whether the alleged acts were done with an actual intention to defraud the United States, and to require upon such proposition a special finding by such jury; or if such issues be tried by the court without a jury, it shall be the duty of the court to pass upon and decide such proposition as a distinct and separate finding of fact; and in such cases, unless intent to defraud shall be so found, no fine, penalty, or forfeiture shall be imposed."

Laws of 1874, ch. 193, sec. 16 (vol. 18, 186).

It would be an anomaly in pleading if this intent needed not to be alleged. By this statute, non-intent is alone and by itself a complete exoneration. But it cannot be availed of under the statute, without an issue of fact joined.

Suppose that in this case, all the facts stated in the declaration were true, and we could not truly deny them: how is the issue of fact to be joined? Shall the defendants falsely deny some true fact in order to raise an issue so that, regardless of that issue, the question of intent can be tried; or shall judgment go *pro confesso*, and the defendants be deprived of one good defense because they have not another also?

That the intent required by this statute should be averred, seems to be conceded by the allegation in each count of the declarations, that the acts alleged as affecting the goods before any connection of the defendants with them, were "done and caused by the importers, owners, agents, or consignees of said goods," with actual intent to defraud the revenue.

But why should the attempt to defraud be a material

fact to allege as to the acts of persons not parties to the action, and not be so as to the acts of the defendants themselves?

The law provides that the government must show that "*the alleged acts* were done with an actual intention to defraud."

The plain, obvious meaning of this is—the acts alleged to subject any one to fine, penalty, or forfeiture—*his* alleged acts in violation of law. The protection of the innocent, designed by the law, cannot be obtained by requiring proof of other persons' guilty intent, and not requiring it as to the person threatened with penalties. It is the guilty or innocent intent of the person charged which subjects him to, or shields him from, punishment.

All the allegations in each count, prior to the last paragraph, are directed to the *status* of the goods, tending to show them to have been illegally imported and liable to seizure. The last paragraph contains really the acts alleged as constituting the cause of action against the defendants, —the buying, receiving, concealing, and selling, by which they are said to have violated the law,—the real *gravamen* of the action, because of which recovery is demanded. These are clearly the "alleged acts" which must be done with fraudulent intent. They are not alleged to be done with any such intent, and therefore the declaration is bad.

A very good test of this question would be, to strike out from the declarations all allegations of *acts* not charged as done with fraudulent intent,—that is, the last paragraph of each count, and see what there is left.

LAST POINT.—The judgment below should be affirmed.

A. J. VANDERPOEL,
JOS. H. CHOATE,
of Counsel for Defendants in Error.